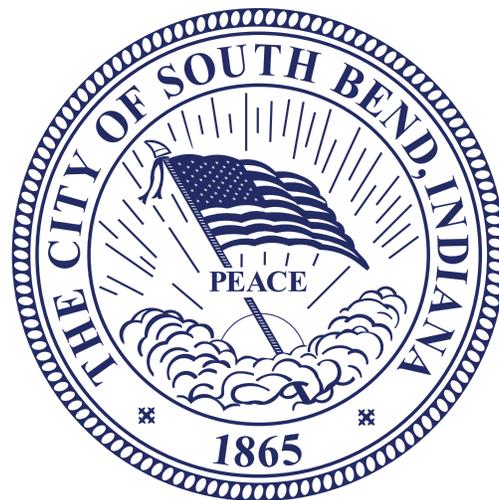




City of South Bend, Indiana

2016 Adopted Budget



PETE BUTTIGIEG, MAYOR
JOHN MURPHY, CITY CONTROLLER
JENNIFER HOCKENHULL, DEPUTY CITY CONTROLLER

REPORT PREPARED BY
CITY OF SOUTH BEND DEPARTMENT OF ADMINISTRATION AND FINANCE



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of South Bend
Indiana**

For the Fiscal Year Beginning

January 1, 2015

Jeffrey R. Emmer

Executive Director

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CITY OF SOUTH BEND PETE BUTTIGIEG, MAYOR
DEPARTMENT OF ADMINISTRATION AND FINANCE

October 12, 2016

The Honorable Pete Buttigieg, Mayor of the City of South Bend
Members of the City of South Bend Common Council
Residents of the City of South Bend:

RE: 2016 Adopted Budget

Enclosed please find the adopted budget for the **City of South Bend, Indiana** (the "City") for the year beginning **January 1, 2016**. The 2016 Adopted Budget is a sound and responsible fiscal plan that will enable the City to serve the interests of residents and visitors by providing the resources necessary to provide essential services including police protection, fire protection, water & sewer services, highway & street maintenance, and general government. The City's General Fund budget is balanced for 2016 and there is strategic spending in certain capital funds to provide funding for infrastructure and economic development projects. Included in the 2016 Adopted Budget is funding for the second phase of the City's vacant and abandoned building initiative and its downtown two-way "smarts streets" program.

The City's budgeting process is an open and lengthy process and allows for significant input from the Common Council, residents and other interested stakeholders at multiple times during the year. The Budget Kickoff meeting occurred on May 28, 2015 with final adoption of the budget by the Common Council and Mayor on October 12, 2015. The City budget must be adopted by November 1st as per Indiana State law.

A summary of short-term organizational factors, strategic goals & strategies, priorities and issues and budget overview is included following this transmittal letter.

GENERAL INFORMATION

The City of South Bend is the county seat of St. Joseph County, Indiana, and is the fourth largest city in the state. The City of South Bend's 2010 U.S. Bureau of the Census population was 101,168. Accordingly, South Bend is classified as a "City of the Second Class" under Indiana statutes (cities with a population of 35,000 to 250,000). The City of South Bend operates with a mayor as chief executive and a nine-member City Common Council composed of six members elected from districts and three members elected at-large. The City of South Bend has a bond rating of AA with Standards & Poors, one of the highest bond ratings for any city in the State of Indiana.

The City provides a full range of traditional general governmental services to its citizens. These services include police and fire protection; sanitation services; the construction and maintenance of highways, streets and infrastructure; recreational activities and cultural events. In addition to general governmental activities, the City exercises oversight over the South Bend Water Works, the South Bend Wastewater Treatment Facility, the Century Center Convention Center, the Morris Performing Arts Center, the Studebaker National Museum, the City of South Bend Redevelopment Commission and Authority, and several downtown parking facilities.

Location

St. Joseph County lies within the heartland of the manufacturing belt and metropolitan regions of the Upper Midwest and Canada. The City of South Bend is located in the north central part of Indiana, ten miles south of the Michigan state line, and is commonly known to be within the “Michiana” area. The Michiana area is a vibrant and diverse area with a strong economy based on a mix of health care, agricultural, service, manufacturing, education and other commercial and tourism industries. This diverse economic mix creates varied employment opportunities for the area’s residents while providing insulation via diversification from future economic downturns.

The city is approximately 90 miles east of Chicago and 140 miles north of Indianapolis. Accessibility to transportation, including Interstate 80/90, an international airport (which is the second busiest in the State of Indiana) and the South Shore Line has supported economic growth within the community. Proximity to Chicago, the largest rail and intermodal (rail/truck/ocean/inland waterway) transfer point in the country, is a significant advantage to the City of South Bend as is proximity to the University of Notre Dame with its scenic campus located adjacent to the city limits.

St. Joseph County / South Bend - Economic Conditions and Outlook

St. Joseph County, with its 2010 U.S. Bureau of the Census population of 266,931, boasts a strong history of manufacturing which continues today. The service industry and retail trade have also flourished, creating a balance that serves the community well. The County experienced a net growth in population of 28,317 (11.8% increase) between 1960 and 2010. After experiencing a reduction of 2.6% during 1969 to 1983, at which time the entire Midwest was at the depth of its economic restructuring and recess, the County’s population increased 4.0% between 1983 and 1990 and another 7.5% between 1990 and 2000. The population of St. Joseph County has remained fairly flat during the past decade increasing by only 1,372 residents from 2000 to 2010.

The estimated labor force in St. Joseph County is 135,516 workers (US Census Bureau 2007-2011 Survey 5-Year Estimates). The workers are typical of the Midwest: well-trained with a strong work ethic. Approximately 87.5% of the area’s adult population are high school graduates or higher (as compared to the national average of 75%) with an estimated 26.2% with a Bachelor’s Degree or higher. There are ten colleges, universities and technical schools within South Bend and the surrounding area including the University of Notre Dame; Indiana University South Bend; Bethel College; Saint Mary’s College; Purdue University College of Technology at South Bend; Holy Cross College; Trine University South Bend; Brown Mackie College; American National University; IIT Technical Institute; and Ivy Tech Community College. As of April 2015, St. Joseph County is experiencing an unemployment rate of 4.9%, which is lower than the State of Indiana unemployment rate of 5.4%. The unemployment rate in St. Joseph County is somewhat similar than some of its surrounding counties—Elkhart (3.5%), LaPorte (5.9%), and Marshall (3.9%) in Indiana and Cass (4.3%) and Berrien (4.6%) in Michigan (as of April 2015).

Health and education lead the employment statistics for St. Joseph County. The largest employers in St. Joseph County as of December 2014 were as follows: University of Notre Dame (5,590); Beacon Health Systems (3,400); South Bend Community School Corporation (2,880); AM General (2,738); Martin’s Super Market (1,555); Meijer, Inc. (1,450); St. Joseph County (1,300); Indiana University – South Bend (1,266); 1st Source Corporation (1,160); and The City of South Bend (1,098).

The cost of living continues to be one of the greatest advantages of living in this community. The housing costs in South Bend are well below the national and regional averages. Per a report compiled by the

National Association of Realtors in the second quarter of 2015, the median sales price for a single family home in the South Bend-Mishawaka Statistical Area was \$119,100 as compared to a median sales price of \$230,500 in Chicago and \$172,000 in Indianapolis. The national median sales price is \$229,400.

South Bend History and Amenities

In 1820, Pierre Navarre of the American Fur Trading Company was the first settler in the area to become later known as South Bend. South Bend has continued to progress in its growth since 1842 when Father Edward Sorin named his rustic log chapel “Notre Dame du Lac” and began to teach the local Indians. Today the chapel has grown into the University of Notre Dame. In 1852, H.C. Studebaker started the industry of making wagons and horse-drawn buggies that evolved into the manufacturing of the Studebaker automobile. It made the name Studebaker synonymous with the area of South Bend and its major employer until its closure in 1963.

Another industrial firm that would later become the area’s largest began in 1923 when Vincent Bendix began manufacturing automotive brakes. In 1929, the company became the Bendix Aviation Corporation, and now, as Honeywell (formerly AlliedSignal Inc.), is a leading manufacturer of automotive and aerospace products. The Singer Sewing Company and the Oliver Chilled Plow Works were other important companies during the early history of South Bend.

Special attractions within the South Bend area include the Olympic-class East Race Waterway and the East Bank area; the renovated Morris Performing Arts Center, which provides for the Broadway Theater League, the South Bend Symphony Orchestra with the Chamber and Pops Orchestras, and the Southold Dance Theater and Patchwork Dance Company; the award-winning South Bend Civic Theater; the Studebaker National Museum; the South Bend Museum of Art; the Snite Museum of Art at Notre Dame; the Northern Indiana Center for History; Copshaholm/The Oliver Mansion; Century Center; Potawatomi Zoo; the Morris Conservatory/Muessel-Ellison Tropical Gardens; Healthworks! Kids Museum; the Farmers’ Market; and the Belleville Softball Complex. The Four Winds Field Baseball Stadium is a 5,600-seat facility which opened in 1987 and is rated among the best in minor league baseball. The stadium is home to the South Bend Cubs, a minor league team affiliated with the Chicago Cubs.

FINANCIAL, BUDGETARY AND PROPERTY TAX CONTROLS

The City’s management team is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Budgetary Controls. In accordance with Indiana statutes, the City maintains budgetary controls integrated within the accounting system. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget (prepared on a cash basis) which is adopted by the City Common Council or Redevelopment Commission (depending on the fund) and then reviewed and approved by the State of Indiana Department of Local Government and Finance (DLGF). Activities of the general fund, special revenue funds, capital project funds, enterprise funds, internal service funds, pension trust funds and debt service funds are included in the annual budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated

amount) is established by major budget classification within funds. The Mayor and Common Council may transfer appropriations from one major budget classification to another within a department by ordinance as long as the total appropriations for that fund are not exceeded. Additional appropriations in excess of the original budget must be approved by the Mayor and Common Council and are also submitted to the DLGF for either approval or acknowledgement (depending on the fund). Additional appropriations for funds approved by the Redevelopment Commission do not require DLGF approval. Beginning in budget year 2009, the City must also submit its annual budget to the St. Joseph County Common Council for a non-binding review and recommendation. The deadline for adoption of the annual budget is November 1. The city's fiscal year begins on January 1.

Property Tax Controls. In addition to budgetary and other controls established by Indiana statute, the City must operate within specific and rigid controls governing the amount of property tax it may levy. The property tax control program, which began in 1973, limits the amount of property tax that may be levied by each unit of government in its legally budgeted funds. The total amount of property tax levied by the unit may increase by the six year average annual growth in Indiana personal non-farm income, as calculated by the U.S. Bureau of Economic Analysis, with a 6% maximum.

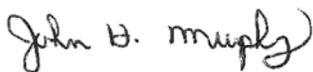
During March 2008, the State of Indiana General Assembly enacted property tax reform legislation which made significant changes in the property tax system by capping the amount of property taxes at 1% of grossed assessed value for residential homesteads, 2% for agricultural/rental properties and 3% for all other real and personal property. This legislation was phased in over a two year period beginning in 2009. The loss of revenue to the City due to this legislation has been significant but has been overcome by cost savings and the adoption of local option income taxes to in order to continue providing essential City services, including police and fire protection.

Acknowledgments

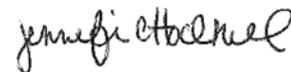
The preparation of the 2016 Adopted Budget was made possible by the dedicated service of the departmental fiscal officers and the staff of the Department of Administration and Finance. Each departmental fiscal officer and member of Administration and Finance has our sincere appreciation for the contributions made towards the preparation of this report. We would especially like to acknowledge the efforts of the core 2016 budget team of Cecil Eastman, Rahman Johnson and Penny Price.

In closing, without the leadership and support of Mayor Pete Buttigieg, City Department Heads, and members of the City of South Bend Common Council, preparation of this budget would not have been possible.

Sincerely,



John H. Murphy, MPA
City Controller



Jennifer C. Hockenull, CPA
Deputy City Controller



Quick Facts about South Bend



Year of Incorporation	1865
Mayor	Pete Buttigieg
Number of Council Members.....	9
Population (2010 census).....	101,168
Budgeted Full-time Employees (12/31/2016).....	1,101
2016 Budgeted City Fund Revenues.....	\$248,072,016
2016 Budgeted City Fund Expenditures	\$268,856,330
2016 Budgeted Redevelopment Commission Controlled Fund Revenues.....	\$ 28,185,578
2016 Budgeted Redevelopment Commission Controlled Fund Expenditures.....	\$ 37,746,409
Largest Employer	University of Notre Dame (5,590 employees)
Gross Assessed Property Tax Value (3/1/2015).....	\$4,837,489,612
Bond Rating (Standard & Poors).....	AA

Local Colleges:

- The University of Notre Dame
- Indiana University - South Bend
- Bethel College
- Saint Mary’s College
- Holy Cross College
- Trine University - South Bend
- Brown Mackie College - South Bend
- Ivy Tech Community College - South Bend

Attractions:

- Morris Performing Arts Center
- Century Center
- South Bend Cubs
- East Race Waterway
- Potawatomi Zoo
- Palais Royale
- Blackthorn Golf Course

Introduction and Overview

Short-Term Organizational Factors

Mayoral Leadership

Mayor Pete Buttigieg, a Harvard University graduate and Rhodes Scholar, assumed office on January 1, 2012, bringing with him a group of leaders with new ideas and energy to implement transformational reform to city government. Elected at age 29, Mayor Buttigieg is the youngest chief executive of a municipality exceeding 100,000 residents in the United States. During 2012, Mayor Buttigieg launched eight new initiatives to improve city government:

1. New Economic Partnerships – to lay out a new economic vision for our community as well as to agree on a smarter division of labor among various groups involved in economic development.
2. High Ethical Standards – on his first day in office, the Mayor issued an executive order introducing a new ethics code for City employees.
3. Customer Service Mentality – design ways that City employees can track and resolve citizens’ issues efficiently by using more advanced technology. This effort led to the creation of a “311 Call Center” for non-emergency municipal telephone calls during 2012.
4. Strong Partnership with Schools – the Mayor has improved dialogue with the South Bend Community School Corporation and other stakeholders to ensure a strong educational system in the City. The Mayor has begun programs to double the number of public school mentors and curb youth and gun violence.
5. Transparency and Accessibility – choosing not to serve from behind his desk, Mayor Buttigieg continues to conduct a series of monthly “Mayor’s Night Out” and “Mayor’s Night In” events around town to allow citizens to speak to him and his department heads directly about concerns and ideas. Also, efforts to implement a first-class performance management system has been initiated and departmental performance measures are being monitored on a monthly basis. The City website has been re-designed and additional financial and operational reports are being made available online.
6. Vacant and Abandoned Buildings – as with many large cities, the City of South Bend has an issue with vacant and abandoned buildings. The city has taken on this issue with the appointment of a blue-ribbon task force

that developed a strategy and initiated an aggressive three-year program – 1,000 buildings in 1,000 days – to reduce the number of vacant and abandoned buildings. In October 2015, the 1,000th building was addressed. The City is now working on phase II of the program – dealing with the now vacant lots created by the demolition of the buildings.

7. Smart Streets – an effort to improve the role of streets within South Bend. Projects within this initiative utilizes the “Complete Streets” philosophy which advocates for the design of streets to enable safe access for all users, including pedestrians, bicyclists, motorists and transit riders of all ages and abilities. In 2015, a \$25 million bond was issued to aide in the completion of this project in a timely fashion.
8. South Bend Group Violence Intervention (SBGVI) – unites community leaders around a common goal: to stop violence and keep South Bend’s highest risk citizens alive and out of prison. SBGVI is a partnership among 30 community leaders from law enforcement, government, education, civil services, health-care and faith-based agencies.

Administrative Vision

Our vision is for South Bend to be an open, connected community where everyone can thrive regardless of background, well known as a place where talent meets purpose in pursuit of our shared goals.

Mission

We deliver services that empower everyone to thrive.

To accomplish our mission, we work every day to do the following.

1. **Make the basics easy (BE):** Provide residents high quality services at the greatest value to the taxpayer, maintaining widespread confidence that the fundamentals are managed well.
2. **Deliver good government (GG):** Put residents first always, leading by example, gathering input, and transparently communicating our intentions, decisions, and actions.

3. **Invest in people and places through economic development (ED):**
 Support residents with design, policy, and programming for a strong and inclusive economy, vibrant culture, and great public spaces.

Values

	In the administration	In the community
EXCELLENCE	For each major area of service delivery, establish South Bend as the best in the state, and/or in the top 25% nationally, measuring and reporting progress.	Establish a path for major indicators of resident well-being to reach the status of best-in-state or top-25% nationally, including the means to measure progress.
ACCOUNTABILITY	Put residents first always, offering services at the greatest value to the taxpayer, with clear and transparent indications of how the government is using public resources.	Promote a culture of civic engagement in which we hold one another to a high standard of respect, stewardship, and support for our shared community.
INNOVATION	Deliver better services more efficiently by introducing creative approaches to government operations, questioning habit and using evidence to continually improve.	Foster a culture of innovation in South Bend’s social and private sectors, seeking and developing the best ideas and practices from within and beyond our city limits.
INCLUSION	Ensure the city administration, as an employer and as a purchaser, reflects the community it serves and includes diverse voices in our decision-making and actions.	Develop a community in which everyone has an equal opportunity to thrive by expanding access and participation to all, incorporating diverse voices throughout the city.
EMPOWERMENT	Establish a work environment that enables employees to contribute richly to the administration and the community, taking pride and ownership in our work.	Support the ability of all residents to live a safe, healthy, meaningful life in South Bend, contributing as they are able and benefiting from all that our community offers.

Strategic Goals and Strategies

Citywide Goals and Objectives for 2016 and Beyond

The City has developed eight broad goals that focus on the following areas: economy, safety, quality of life, trust, responsiveness, infrastructure, finance and workforce. The City has identified various objectives that are tied directly to these goals which, if achieved, will result in the attainment of these goals. The eight goals are listed below:

GOAL ONE: The Community's Economy

Improve South Bend's economy to ensure a vigorous local business climate; ample employment, business and investment opportunities for all our customers; and a tax base that is sufficient to meet the needs of the City, its residents and other customers.

GOAL TWO: The Community's Public Safety and Civility

Improve South Bend's public safety and civility to ensure that every resident and other customers can live, work, play, run a business and raise a family in a humane, pleasant and safe environment; have adequate, affordable and timely access to all forms of emergency services; and can contribute and participate in a community where people of different backgrounds live in mutual respect and harmony.

GOAL THREE: The Community's Quality of Life

Improve South Bend's quality of life to ensure that every resident and every family can earn an adequate income; secure adequate housing; live in a safe, pleasant and humane neighborhood; enjoy a wide range of social, cultural and recreational opportunities; and have access to quality educational and medical services within an excellent natural and manmade environment.

GOAL FOUR: Trust in City Government

Improve residents' trust in City government to ensure that South Bend has a broad base of consensus and support on which to build the future, a strong

foundation for collaborative action and community partnerships; and an increase in resident and customer participation in the daily public life of the community.

GOAL FIVE: The City’s Responsiveness, Efficiency and Effectiveness

Improve the responsiveness, efficiency, and effectiveness of City government to ensure that the City’s customers get the value they expect and deserve.

GOAL SIX: The City’s Infrastructure

Improve the City’s infrastructure to ensure that South Bend can support physical growth and economic development; and offer an excellent quality of life to all of its residents and other customers.

GOAL SEVEN: The City’s Financial Condition

Improve the financial condition of City government to ensure that South Bend has the financial resources necessary to achieve all of its goals during the next five years, while maintaining its strong credit rating.

GOAL EIGHT: The City’s Workforce

Improve the City government’s existing workforce, work environment and human development systems to ensure that South Bend has the human resources necessary to achieve all its goals during the next five years.

Priorities and Issues

The City Administration's theme for the past several years has been "We're Building South Bend". That theme has had a major influence on the development of the 2016 budget. There are five areas of concentration that became or remained budget priorities for 2016.

- We're Building Neighborhoods – The City continues with its strong commitment to neighborhoods. The City will make a significant investment to fund or leverage state and federal funding for housing assistance, development and home ownership programs, neighborhood public works and parks, neighborhood development for social services and organizations, and public safety initiatives. Committing these resources will help us maintain, improve and support strong neighborhood development. In the neighborhoods, though the recently completed Vacant and Abandoned blight elimination program, a substantial backlog of blight was eliminated through a concerted effort to address over a 1,000 houses that were addressed within 1,000 days. The robust activities of the City are reflected in economic indicators such as the unemployment rate, which at 4.9% in September 2015, is down nearly 60% from 2012 while the City's population was estimated to have increased in 2014, a reversal of over 20 years of decline.
- We're Building a Safe City – Public Safety is the foundation of all the City's efforts to build South Bend. Through the targeted and creative use of available resources, the City is working to provide quality police, fire and ambulance services for the community. The crime rate has decreased in several significant categories over the past year. The City's Fire Department is rated one of the best in the state. A key initiative will focus on community policing, group violence, and placing more emphasis on training and recruitment for the Police and Fire Departments.
- We're Building an Attractive City – We are working to enhance the natural and man-made beauty of our city through effective City programs. The City has taken steps through its Department of Code Enforcement and a Mayoral Task Force to address the issue of vacant and abandoned properties. The City is funding major programs to renovate the former

Studebaker Corridor area and other parts of the City. The City has been recognized as a Bicycle Friendly Community by the League of American Bicyclists and has established over 72 miles of bicycle routes to date.

- We're Building Opportunity – A key issue for any city is education and opportunity for young people. The City is committed to keeping schools open in our neighborhoods and to maximizing their use by the community. We are building partnerships with the South Bend Community School Corporation and other key stakeholders that will create new strategies for enhancing our formal education systems. Working together with families, student groups, school officials, neighborhoods. The faith community and civic organizations, we can support our local schools and improve the level of individual student performance.
- We're Building a Strong Economy – Local government plays a key role in economic development. By providing adequate infrastructure and offering targeted assistance, the City can stimulate private investment, creating business opportunities and jobs. The City's policies encourage new start-up businesses, strengthen existing business, attract new jobs, increase assessed value and emphasize direct investment in hard-to-develop areas. Public-private partnerships executed over the past four years have announced over 2,600 new jobs and \$440 million in investment. To foster investment-ready places, the City's \$42 million Smart Streets initiative has transformed nearly 15 miles of principal arterials through road diets, streetscape enhancements, one-way to two-way conversions and the addition of bike lanes. This activity has spurred the regional economy, with over \$330 million construction underway in 2015 and more slated for the year ahead.

Budget Overview

Introduction

This summary has been prepared as a general overview to the 2016 Budget for the City of South Bend. It is hoped that it will provide City residents with a quick summary of the plans for the City for the fiscal year. The Common Council held fourteen (14) public budget work sessions to review the budget. The Common Council and the Administration had very similar priorities which the 2016 budget was centered around and are listed below. The 2016 budget was adopted on October 12, 2015. Indiana State law requires that budgets be passed no later than November 1st.

2016 Administrative Priorities

1. Economic Development, Jobs & Workforce Development
2. Public Safety
3. Appropriate Compensation
4. Diversity, Inclusion and Opportunity
5. Better, More Efficient Services Through Innovation
6. Sustainable Fiscal Path
7. Investing in Neighborhoods (streets, sidewalks, vacant & abandoned property)
8. Parks & Recreation for Quality of Life

2016 Council Priorities

1. Economic Development & Job Training
2. Public Safety & Traffic Patrols
3. Investment in Parks
4. Neighborhood Infrastructure (Curbs, Sidewalks, Streets, CSO)
5. City Corridors
6. In-Fill of Lots for Vacant & Abandoned Housing
7. Code Enforcement
8. Diversity in City Workforce at All Levels

Total City Funds

The 2016 Budget for all City Funds total \$306,602,739. The city establishes a budget for 119 separate funds. The largest fund grouping are Utilities Funds, which provide \$86 million or 28% in funding for water and sewer operations. The second largest fund is the General Fund, which provides \$53.8 million or 17.5% in funding towards the majority of services available to the City residents. The General Fund and the Utility Funds will be discussed in greater detail later in this section.

Special Revenue Funds

The *Special Revenue Funds* use a total of \$64,805,111 or 21.1% of the total City of South Bend budget. These Funds are used to account for the proceeds of earmarked revenue or financing activities requiring separate accounting because of legal or regulatory provisions. The City of South Bend has 34 Special Revenue Funds including Parks & Recreation, County Option Income Tax, Economic Development Income Tax, Motor Vehicle Highway, Public Safety Local Option Income Tax and several other smaller funds; each accounted for separately.

Parks & Recreation Fund

The *Parks & Recreation Fund* accounts for all costs associated with all park maintenance, three (3) public golf courses, an annual payment to the Potawatomi Zoo, the O'Brien Fitness Center, Charles Black Recreation Center and Martin Luther King Recreation Center and all other park and recreation costs. The O'Brien Fitness Center has seen increased membership over the past several years. The Department has also created a summer Job Corp Program for local youth at the Charles Black Center and the Martin Luther King Centers. The Parks & Recreation Department completed 24 public meetings to complete a five year master plan for the future of the parks. Along with the new Master Plan, a bond was issued in 2015 for \$5 million to cover the capital costs of selected projects. Projects to be undertaken with the bond proceeds include a new multi-purpose ice rink at Howard Park and a new gymnasium at the Charles Black Recreation Center.

County Option Income Tax (COIT) Fund

The *County Option Income Tax (COIT) Fund* is used to pay debt service, certain organization grants and operational subsidies, capital expenditures, information

technology and other uses as deemed by Mayor and Council. The 2016 budget includes the following to be paid from COIT:

- Infrastructure (curbs, sidewalks, corridors) \$1,500,000
- Information Technology and Innovation \$3,271,390
- Neighborhood Engagement \$845,000

Economic Development Income Tax (EDIT) Fund

The *Economic Development Income Tax (EDIT) Fund* is used to pay debt service, economic development, capital expenditures benefiting economic development, street department operations, grants/subsidies code enforcement and animal control and general infrastructure maintenance.

Motor Vehicle Highway Fund

The *Motor Vehicle Highway Fund* collects gasoline taxes and local wheel taxes and uses them for the repairs and maintenance of City streets, street lights and signals. This fund also provides for the removal of snow and ice, responds to emergencies and facilities recovery, provides the City with infrastructure asset management, and the administration of the ReLeaf program.

Public Safety Local Option Income Tax (LOIT) Fund

The *Public Safety Local Option Income Tax* funds the salaries and benefits of several sworn police officers and firefighters. The number of police and firefighters covered through this fund varies year to year due to salary increases and increases in the cost of benefits.

Capital Project Funds

The *Capital Project Funds* total \$4,926,512 million or 1.6% of the Total City Budget. Over half of the expenditures in the Capital Project Funds for 2016 are Debt Service related. The Capital Project Funds revenue are comprised mainly of levied property taxes, principal and interest repayment and other sources.

Below are notable projects for these funds:

- Parking Garage Maintenance
- Street and Overpass Improvements
- Various repairs to the Morris Performing Arts Center

Redevelopment Commission Controlled Funds

The *Redevelopment Commission Controlled Funds* total \$37,746,409 or 12.3% of the total City budget, and consists mainly of various Tax Increment Financing (TIF) Districts and the Certified Technology Park. The Redevelopment Commission Controlled Funds pay for debt service as well as other TIF approved expenditures which help attract and retain business in the areas.

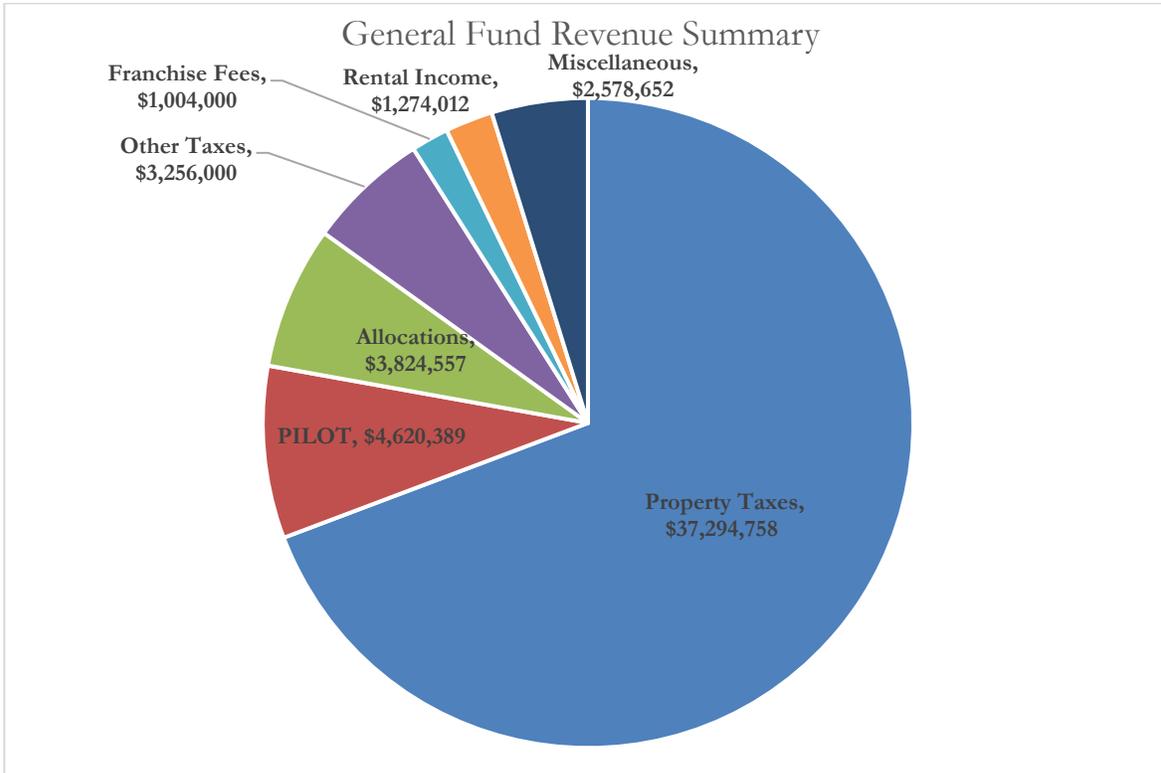
Several notable projects for the Redevelopment Commission Controlled Funds included in the 2016 budget include:

- Innovation Park and Ignition Park Infrastructure Improvements
- Street Improvements as required within the Districts
- Smart Street two-way conversion project
- Other projects relating to attracting and retaining new business as the need arises

General Fund

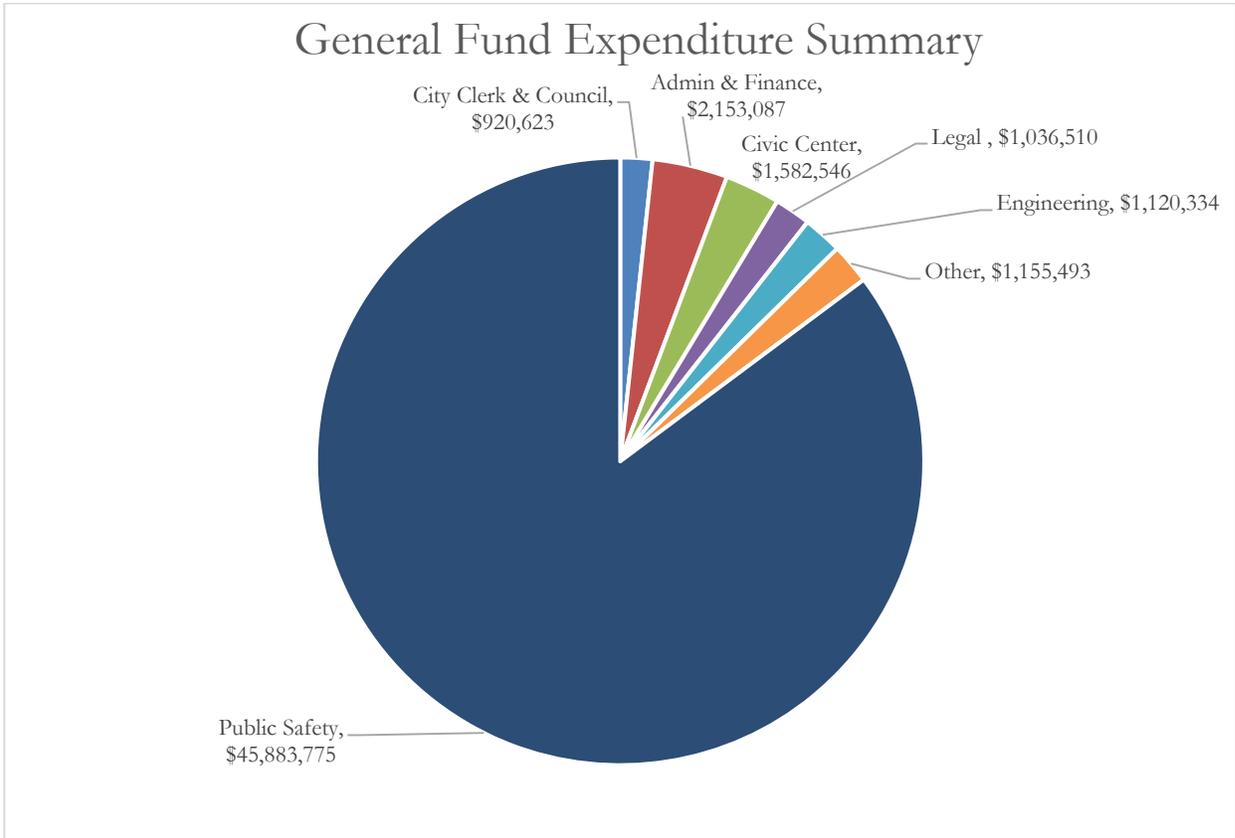
Total General Fund revenue is estimated at \$53,852,368 for 2016. The General Fund derives its revenue from a variety of sources as the following graph illustrates. The largest source is from property taxes. The City's property tax revenues will provide nearly \$37.29 million or 69.3% of the General Fund budget. This is estimating that the property tax revenues will increase approximately 1.8% over 2015 for FY 2016.

To lessen the burden and reliance on property taxes, the General Fund also realizes revenue from a variety of smaller sources: Payment In Lieu of Tax (PILOT) 9%, Allocation of Administrative Expenses Paid by Enterprise Funds 7%, Other Taxes 6%, Franchise Fees 2%, Rental and Other Income from Morris Performing Arts Center and Palais Royale Ballroom 2%, and other Miscellaneous Revenues 5%.



The budget is balanced with no surplus expected. Therefore, the General Fund fund balance is expected to be \$28,139,839 or 52.2% of operating expenditures at December 31, 2016.

The \$53,852,368 General Fund expenditure budget is broken down into 13 separate departments. Given the impact of the current economic downturn, the City continues to reduce expenditures wherever possible. The 2016 adopted budget is decreasing 1.53% from the 2015 year end projection and a decrease of 13.6% from 2014 actual. A majority of the decrease relates to the transfer of expenditures relating to moving EMS Operations from the Fire Department in the General Fund to the Enterprise Fund category as it is an enterprise functioning fund in 2015 and moving the 311 Call Center Operations from the General Fund to an Internal Services Fund in 2016.



Utility Funds

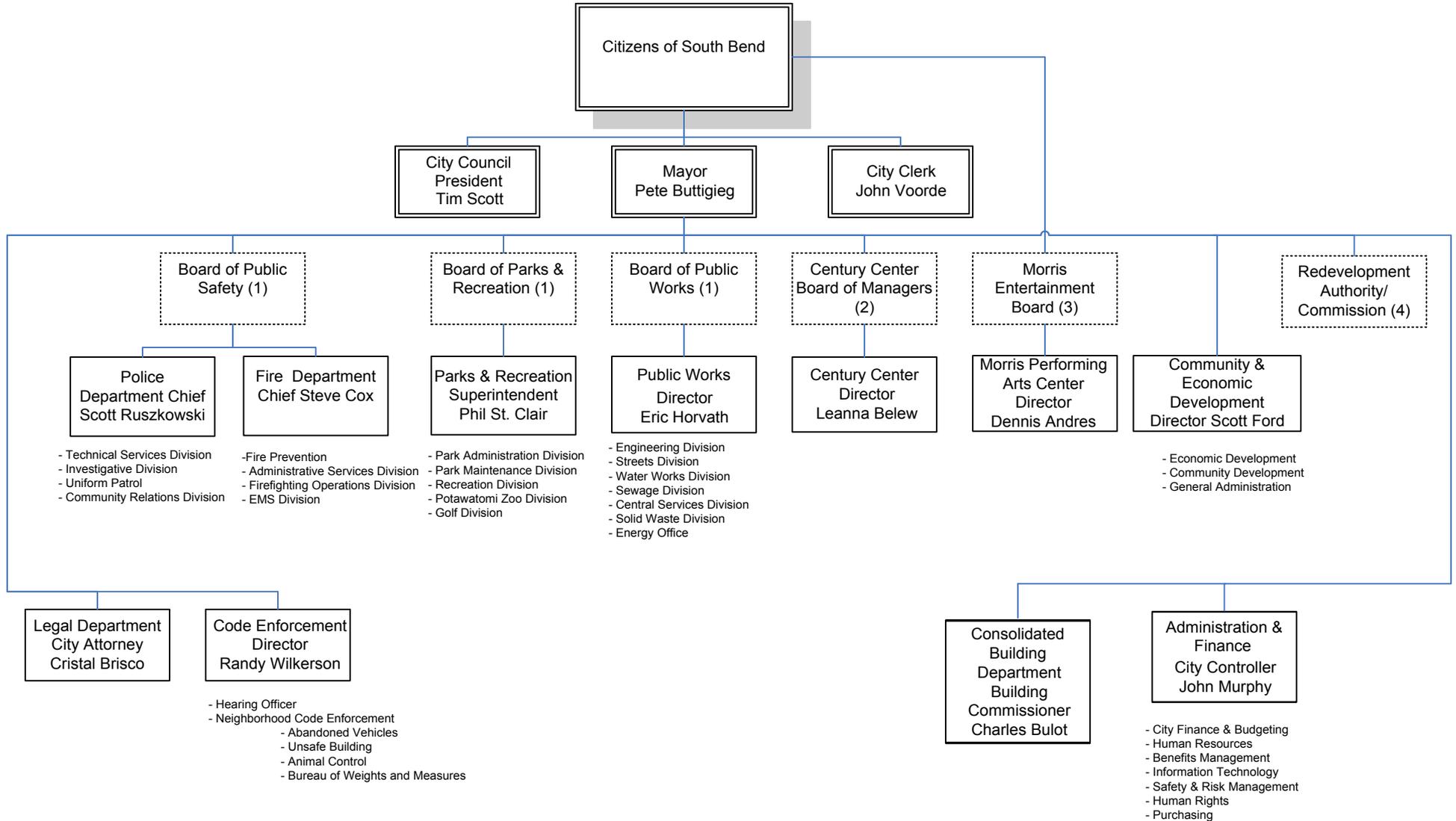
The Utility Funds are Enterprise Funds used to account for all of the City’s Water, Sewer and Solid Waste operations, including the acquisition of capital assets and any related debt service. The funds are financed primarily by a user charge for the provision of that service. The City of South Bend provides water, sewer and solid waste services to its residents and portions of several surrounding townships within St. Joseph County.

The 2016 Utility Funds revenue budget totals \$85,705,062 or 28% of the total City Budget. Planned revenue/contributions will decrease approximately 1.8% from 2015 projections. This decrease is due to lower transfers from the Sewer Operating to Sewer Capital fund due to completion of a plant upgrade in 2015. The fees for Water, Project ReLeaf and other funds are not budgeted to increase during 2016.

Expenses are decreasing by 27.9% due to lower expenditures expected on capital projects in 2016. The City is undergoing a review of its EPA-mandated long-term control plan.

Financial Structure, Policy and Process

City of South Bend, Indiana Organizational Chart



(1) Board Members include Mayoral Appointments

(2) Board Members include Mayoral and Council Appointments

(3) Board Members include Citizen Appointments

(4) Board Members include Mayoral and Council Appointments for Redevelopment Commission, Mayoral Appointment for Redevelopment Authority

Fund Descriptions & Fund Structure

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Motor Vehicle Highway	To account for street construction and the operations of the street maintenance department. Financing is provided by state motor vehicle highway distributions.
Recreation Non-Reverting	To account for fees and related expenses from park department activities.
Studebaker/Oliver Revitalization Grants	To account for expenditures related to the Studebaker and Oliver revitalization projects. Financing is provided by federal and state grants and loans from other organizations.
Economic Development State Grants	To account for expenditures related to projects promoting economic development. Financing is provided by state grants and loan payments. Expenditures include grants and related expenses.
DCI Operating	To account for the operating expenditures related to the South Bend Department of Community Investment. Financing will be provided by revenues received from charges for services, other revenue sources, and from fund transfers.
DCI Grants	To account for revenues received from the U.S. Department of Housing and Urban Development related to community improvement projects.
Police State Seizure	To account for law enforcement expenditures financed by the authorized state or local agencies' sale of confiscated property.
Juvenile Positive Assistance	To account for monies received from penalties paid for curfew violations. Expenditures include Drug Abuse Resistance Education and Juvenile Aid Bureau.
Law Enforcement Continuing Education	To account for police fees collected to finance police officers' continuing education, training, and supplies and equipment.

Loss Recovery	To account for compensatory or exemplary damage payments from third parties arising from loss or damage to City tangible or intangible property.
Emergency Telephone System	To account for 9-1-1 revenues from the county as well as state grants
Local Road and Street	To account for operation and maintenance of local and arterial road and street systems. Financing is provided by state gasoline tax distributions.
Excess Welfare Distribution	To account for a special distribution from the County that can only be spent on public safety expenditures.
Human Rights -Federal	To account for expenditures to prevent discrimination and to promote human rights. Financing is provided by federal grants.
East Race Waterway	To account for donations for the promotion and development of the East Race Waterway.
Morris and Palais Marketing	To account for marketing and promotion expenditures financed by sponsorship solicitations and donations.
Police Block Grants	To account for federal grants which provide financing for police activities.
Economic Development Commission -	To account for administrative expenditures of the Economic Development Commission. Financing is provided by fees from businesses applying for Economic Development Revenue Bonds.
Hazmat	To account for monies generated by the South Bend Fire Department's response to hazardous materials incidents. Funds are used to purchase, repair, or replace hazmat equipment, or for training and supplies.
Indiana River Rescue	To account for expenditures related to river rescue training. Financing is provided by registration fees.
COPS Block Grant II	To account for federal grants which provide financing for police activities.
Regional Police Academy	To account for revenues (tuition) and expenditures (seminars, travel, lectures, and career days) related to the advancement of present and future police officers.
COPS MORE Grant	To account for a COPS MORE grant which provides financing for police activities.

Federal Drug Enforcement	To account for expenditures for drug enforcement. Financing is provided by distributions from the authorized federal agencies' confiscated property sale.
Gifts, Donations & Bequests	To account for donations, gifts, or bequeaths for purposes designated by the donor.
Urban Development Action Grant	To account for economic development expenditures which are financed by federal grants and loan repayments.
Leaf Collection and Removal (ReLeaf)	To account for the expenditures of a program to remove leaves from the City each fall. Financing is provided by a monthly service fee charged to all City residents.
Police K-9 Unit	To account for donations for development and maintenance of the K-9 unit.
Rainy Day	To account for unused and unencumbered funds that are transferred from a fund that has a tax levy. Revenues in this fund also include special distributions of county option income tax (COIT) and county economic development income tax (CEDIT).

Debt Service Funds

College Football Hall of Fame Debt Service	To accumulate monies for the payment of Redevelopment Authority bonds issued to refinance bonds issued for construction of the College Football Hall of Fame. Financing is to be provided by an annual property tax levy.
Redevelopment Bond – Airport Taxable	To accumulate monies as a reserve for the payment of Redevelopment Authority bonds for the airport taxable project.
Coveleski Bond Debt Service Reserve	To accumulate monies as a reserve for the payment of the Coveleski Stadium recovery zone economic development bonds. Financing for debt payments is to be provided by professional sports and convention development area taxes (PSCDA) and county option income tax revenues if PSCDA revenues are insufficient.
Redevelopment Bond – Palais Royale	To accumulate monies as a reserve for the payment of Redevelopment Authority bonds for the Palais Royale project.

Redevelopment Authority
Debt Service

To accumulate monies for the payment of Redevelopment Authority bonds issued to refinance bonds issued for construction of a parking garage facility, bonds issued for central development area land acquisition and construction of public improvements, bonds issued to purchase the Palais Royale, bonds issued to refinance bonds issued for construction of Century Center improvements, and bonds issued to refinance bonds issued for renovations to the Morris Performing Art Center.

Capital Projects Funds

Emergency Medical
Services

To account for purchases of necessary equipment for the Fire Department and Emergency Medical Services Department. Financing is provided by ambulance fees.

Professional Sports
Development

To account for Hotel/Motel Tax and Professional Sports Development Tax revenues dedicated towards the College Football Hall of Fame. Based on an agreement with the National Football Foundation (NFF), the City pays the NFF to assist with the operation and capital costs.

Coveleski Stadium Capital

To account for expenditures related to the maintenance and improvement of the baseball stadium. Financing is provided by a rental paid by the semi-pro baseball team.

Zoo Endowment

To account for construction projects at the City's zoo. Financing is provided by gifts and donations.

Park Non-Reverting Capital

To account for specific revenues used to finance capital improvements at the City parks.

Cumulative Capital
Development

To account for expenditures relating to the purchase or lease of capital improvements in the City. Financing is provided by a specific property tax levy.

Cumulative Capital
Improvement

To account for state cigarette tax distributions used for improvement projects.

Morris Performing Art
Center Capital

To accumulate monies for major repairs and capital improvements to the Morris Civic Auditorium. Financing is provided by a surcharge on ticket sales for events held at the auditorium.

Tax Incremental Financing (TIF) - Downtown	To account for expenditures for public improvements in the central business tax incremental district. Also, transfers are made to debt service funds to meet debt obligations as they mature. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.
Tax Incremental Financing (TIF) – Leighton Plaza	To account for expenditures for public improvement projects in the Leighton Plaza tax incremental district. Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment.
Tax Incremental Financing (TIF) – West Washington	To account for expenditures for public improvement projects in the West Washington Economic Development Area. Financing is provided by property tax proceeds in excess of those attributable to the assessed value of the property in the district before redevelopment.
Redevelopment General	To account for eligible redevelopment activities in the Studebaker Corridor financed by proceeds from land sales or leases.
Community Revitalization Enhancement District	To account for public improvements in the Studebaker/Oliver Community Revitalization Enhancement District. Financing is provided by income tax and gross retail tax increments in the district.
Tax Incremental Financing (TIF) No. 1 – Southside Development	To account for expenditures for improvements in the southside development tax incremental district no. 1. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.
Tax Incremental Financing (TIF) No. 3 – Southside Development	To account for expenditures for improvements in the southside development tax incremental district no. 3. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.
Tax Incremental Financing (TIF) – Central Medical Service	To account for expenditures for public improvements in the central business tax incremental district, medical service area. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.

Football Hall of Fame Capital	To account for capital expenditures for the College Football Hall of Fame. Financing was provided by a transfer from the City's Professional Sports Development Fund. This fund also accounts for the advance from the General Fund which may be repaid from future operating surpluses.
Major Moves	To account for state distributions used for road construction and other uses authorized by Indiana statute.
Tax Incremental Financing (TIF) – Northeast Development	To account for expenditures for improvements in the northeast development tax incremental district. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.
Tax Incremental Financing (TIF) – Douglas Road	To account for expenditures for improvements in the Douglas Road development tax incremental district. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment.
Tax Incremental Financing (TIF) – Northeast Residential -	To account for expenditures for improvements in the Northeast Neighborhood Residential development tax incremental district. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the property in the district before redevelopment
Certified Technology Park	To account for expenditures related to acquisition, improvements, construction and maintenance of public facilities, debt service and other permitted uses under I.C. 36-7-32-23 in connection with a certified technology park. Financing is provided by property tax proceeds, state gross retail and uses taxes, and other revenues.
Palais Royale Historic Preservation	To account for expenditures financed by a two percent fee charged for all Palais Royale services.
Airport Urban Enterprise Zone	To account expenditures for improvements in the Zone area, financed by property taxes on qualifying properties in the Zone.

NON-MAJOR ENTERPRISE FUNDS

Consolidated Building	To account for the operation of the consolidated St. Joseph County/South Bend Building Department.
Parking Garage	To account for the operation and maintenance of the City's parking garages.
Solid Waste	To account for the provision of solid waste services.
Blackthorn Golf Course	To account for the operation and maintenance of the City's Blackthorn Golf Course. Golf Course was sold in 2015.

INTERNAL SERVICE FUNDS

Liability Insurance Premium Reserve	To account for expenses related to maintaining the City's self-funded liability insurance including administrative costs, claims and premiums. Funding is provided by assessments to certain other City funds.
Self-Funded Employee Benefits	To account for employer and employees' contributions for a medical insurance plan.
Central Services	To account for expenses related to fuel, vehicle repairs and various supplies provided to City departments on a cost-reimbursement basis.
Police Take Home Vehicle	To account for expenses associated with claims arising from use of program vehicles occurring while officers are not on duty. Funding is provided by officers participating in the program.
Unemployment Compensation Insurance	To account for payment of unemployment claims to the Indiana Department of Workforce Development. Financing is provided by allocating costs to user departments to cover the estimated costs of claims.
311 Call Center	To account for expenses associated with the 311 Call Center. The Call Center is a customer service support center where residents and business can receive personal assistance with City-related questions and non-emergency services. Funding is provided by the departments which benefit from the call center taking the outside calls.

FIDUCIARY FUNDS

Pension Trust Funds

1925 Police Pension -

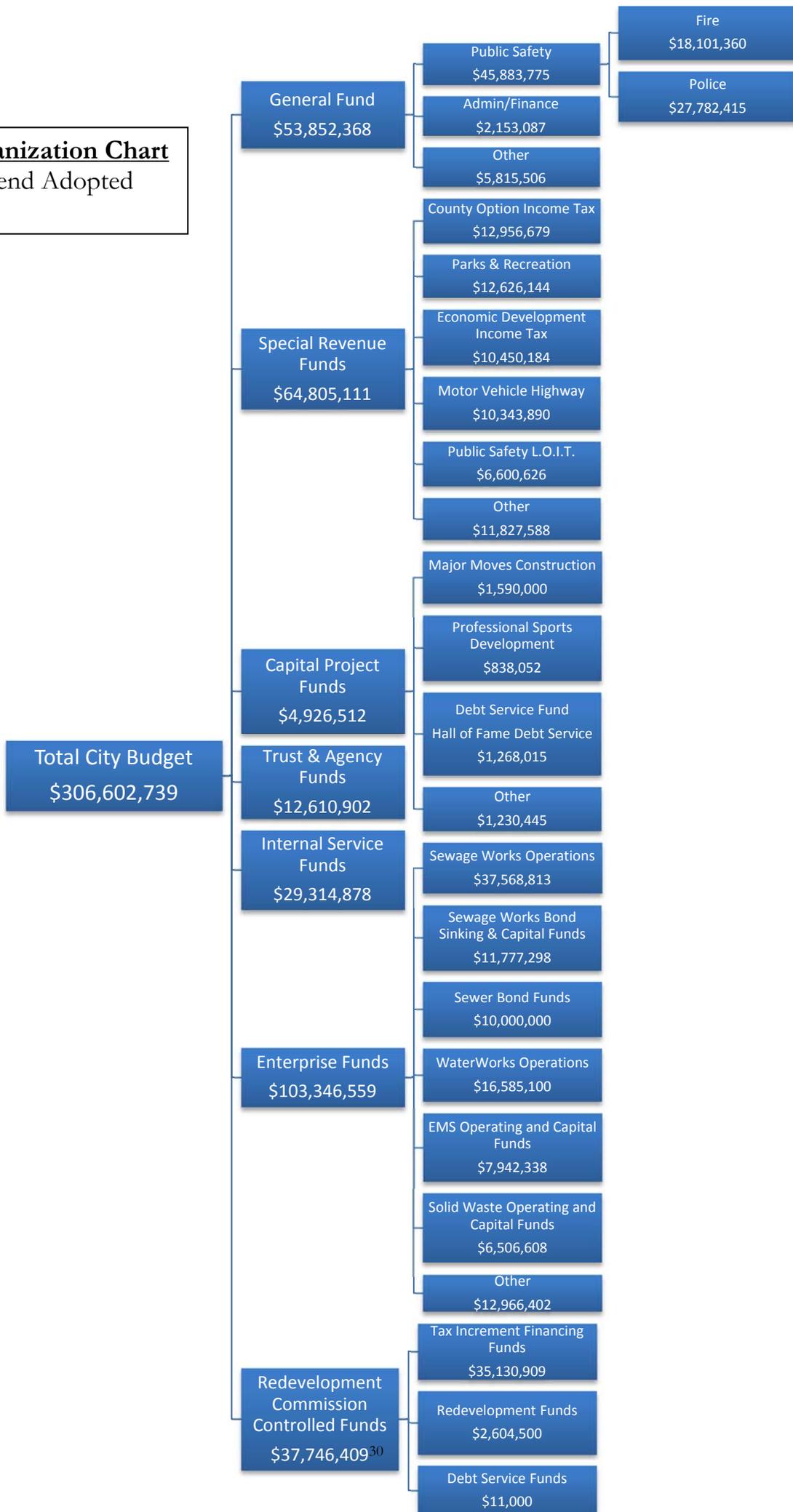
To account for the provision of retirement and disability benefits to police officers hired prior to May 1, 1977. Financing is provided by mandatory contributions by active members, and state pension relief distributions.

1937 Firefighters' Pension -

To account for the provision of retirement and disability benefits to firefighters hired prior to May 1, 1977. Financing is provided by mandatory contributions by active members and state pension relief distributions.

Financial Organization Chart

City of South Bend Adopted
2016 Budget



Department Fund Relationship

Fund Number	Fund Name	General Government	Public Safety	Public Works	Economic Development	Code & Animal Control	Culture & Recreation	Highways & Streets	Enterprise Funds	Internal Service	Pension Funds
City Controlled Funds											
General Fund											
101-0101	MAYOR	x									
101-0201	CITY CLERK	x									
101-0301	COMMON COUNCIL	x									
101-0302	WNIT CONTRACT	x									
101-0401	ADMINISTRATION & FINANCE	x									
101-0404	MORRIS PERFORMING ARTS CENTER				x		x				
101-0405	PALAIS ROYALE BALLROOM				x		x				
101-0501	LEGAL DEPARTMENT	x									
101-0602	ENGINEERING			x	x			x			
101-0801	POLICE DEPARTMENT		x								
101-0802	COMMUNICATIONS CENTER		x								
101-0901	FIRE DEPARTMENT		x								
101-1008	HUMAN RIGHTS	x									
Special Revenue Funds											
102	RAINY DAY FUND	x									
103	EXCESS LEVY	x									
201	PARKS & RECREATION						x				
202	MOTOR VEHICLE HIGHWAY							x			
203	RECREATION - NONREVERTING						x				
209	STUDEBAKER/OLIVER REVERTING GRANTS				x						
210	ECONOMIC DEVELOPMENT STATE GRANTS				x						
211	COMMUNITY INVESTMENT ADMINISTRATION				x						
212	COMMUNITY INVESTMENT GRANTS				x						
216	POLICE STATE SEIZURES		x								
217	GIFT, DONATION, BEQUEST	x			x						
218	POLICE CURFEW VIOLATIONS		x								
220	LAW ENFORCEMENT CONTINUING EDUCATION		x								
227	LOSS RECOVERY FUND	x			x						
244	EMERGENCY 911 TELEPHONE		x								
249	PUBLIC SAFETY L.O.I.T.		x								
250	GENERAL GRANT				x						
251	LOCAL ROADS & STREETS							x			
252	EXCESS WELFARE DISTRIBUTION	x									
258	HUMAN RIGHTS - FEDERAL GRANT	x									
271	EASTRACE WATERWAY						x				
273	MORRIS PAC/PALAIS ROYALE MARKETING						x				
280	POLICE BLOCK GRANTS		x								
281	ECONOMIC DEVELOPMENT COMM - REV BONDS				x						
289	HAZMAT		x								
291	INDIANA RIVER RESCUE		x								
292	POLICE GRANTS		x								
294	REGIONAL POLICE ACADEMY		x								
295	COPS MORE GRANT		x								
299	POLICE FEDERAL DRUG ENFORCEMENT		x								
404	COUNTY OPTION INCOME TAX	x	x	x	x	x	x	x			
408	ECONOMIC DEVELOPMENT INCOME TAX	x	x	x	x	x	x	x			
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)				x						
655	PROJECT RELIEF	x						x			
705	POLICE K-9 UNIT		x								
Debt Service Fund											
313	HALL OF FAME DEBT SERVICE				x		x				
Capital Project Funds											
377	PROFESSIONAL SPORTS DEVELOPMENT				x						
401	COVELESKI STADIUM CAPITAL				x		x				
403	ZOO ENDOWMENT				x		x				
405	PARK NONREVERTING CAPITAL						x				
406	CUMULATIVE CAPITAL DEVELOPMENT	x	x								
407	CUMULATIVE CAPITAL IMPROVEMENT	x			x		x				
409	CUMULATIVE SEWER								x		
412	MAJOR MOVES CONSTRUCTION				x			x			

Department Fund Relationship

Fund Number	Fund Name	General Government	Public Safety	Public Works	Economic Development	Code & Animal Control	Culture & Recreation	Highways & Streets	Enterprise Funds	Internal Service	Pension Funds
416	MORRIS PERFORMING ARTS CENTER CAPITAL				x		x				
434	CRED FUND				x						
450	PALAIS ROYALE HISTORIC PRESERVATION				x		x				
677	HALL OF FAME CAPITAL				x		x				
	Enterprise Funds										
287	EMS CAPITAL		x						x		
288	EMS OPERATIONS		x						x		
600	CONSOLIDATED BUILDING DEPARTMENT	x				x			x		
601	PARKING GARAGES				x				x		
610	SOLID WASTE OPERATIONS			x					x		
611	SOLID WASTE CAPITAL			x					x		
620	WATER WORKS OPERATIONS			x					x		
622	WATER WORKS CAPITAL			x					x		
623	WATER WORKS BOND CAPITAL			x					x		
624	WATER WORKS CUSTOMER DEPOSIT			x					x		
625	WATER WORKS SINKING FUND			x					x		
626	WATER WORKS BOND RESERVE			x					x		
629	WATER WORKS RESERVE - O & M			x					x		
640	SEWER REPAIR INSURANCE			x					x		
641	SEWAGE WORKS OPERATIONS			x					x		
642	SEWAGE WORKS CAPITAL			x					x		
643	SEWAGE WORKS RESERVE - O & M			x					x		
644	WATER LEAK INSURANCE FUND			x					x		
645	2006 SEWER BOND			x					x		
647	2007 SEWER BOND			x					x		
649	SEWAGE WORKS BOND SINKING			x					x		
651	2007B SEWER BOND			x					x		
653	SEWAGE WORKS DEBT SERVICE RESERVE			x					x		
658	2010 SEWER BOND			x					x		
659	2011 SEWER BOND			x					x		
661	2012 SEWER BOND			x					x		
663	2013 SEWER BOND			x					x		
664	2013 SEWER REFUND BOND ISSUANCE COSTS			x					x		
665	2015 SEWER BOND			x					x		
670	CENTURY CENTER				x		x		x		
671	CENTURY CENTER CAPITAL ACCOUNT				x		x		x		
	Internal Service Funds										
222	CENTRAL SERVICES			x						x	
224	CENTRAL SERVICES CAPITAL			x						x	
226	LIABILITY INSURANCE	x								x	
278	TAKE HOME VEHICLE POLICE		x							x	
279	311 CALL CENTER	x								x	
711	SELF-FUNDED EMPLOYEE BENEFITS	x	x	x	x	x	x	x	x	x	
713	UNEMPLOYMENT COMPENSATION FUND	x	x	x	x	x	x	x	x	x	
	Trust Funds										
701	FIREFIGHTERS PENSION		x								x
702	POLICE PENSION		x								x
730	CITY CEMETERY TRUST FUND						x				
	Redevelopment Commission Controlled Funds										
	Tax Increment Financing Funds										
324	TIF REVENUE - RIVER WEST (AIRPORT)				x						
414	TIF DISTRICT - SAMPLE-EWING GENERAL				x						
420	TIF DISTRICT - SBCDA GENERAL				x						
422	TIF DISTRICT - WEST WASHINGTON				x						
425	TIF LEIGHTON PLAZA				x						
426	TIF CENTRAL MEDICAL SERVICE AREA				x						
429	TIF RIVER EAST (NORTHEAST DISTRICT)				x						
430	TIF SOUTHSIDE DEVELOPMENT AREA #1				x						
431	TIF SEDA #2 - ERSKINE COMMONS				x						
432	TIF SEDA #3 - ERSKINE VILLAGE				x						
435	TIF DOUGLAS ROAD				x						

Department Fund Relationship

Fund Number	Fund Name	General Government	Public Safety	Public Works	Economic Development	Code & Animal Control	Culture & Recreation	Highways & Streets	Enterprise Funds	Internal Service	Pension Funds
436	TIF RIVER EAST (NORTHEAST) RESIDENTIAL				x						
	Redevelopment Funds										
305	SBCDA BOND PROCEEDS - 2003				x						
428	REDEVELOPMENT DISTRICT CAPITAL - AEDA2003				x						
433	REDEVELOPMENT ADMINISTRATION GENERAL				x						
438	COVELESKI BOND CONSTRUCTION				x						
439	CERTIFIED TECHNOLOGY PARK				x						
454	AIRPORT URBAN ENTERPRISE ZONE				x						
	Debt Service Funds										
314	REDEV BOND - 1990 PUBLIC IMPROVEMENT				x						
315	AIRPORT 2003 DEBT RESERVE				x						
317	COVELESKI BOND DEBT RESERVE				x						
319	REDEVELOPMENT BOND - BLACKTHORN GOLF				x						
328	SBCDA 2003 DEBT RESERVE				x						

Financial Policies

The financial integrity of our City government is of utmost importance. To discuss, write, and adopt a set of financial policies is a key element to maintaining this integrity. These financial management policies are designed to ensure the fiscal stability of the City of South Bend and to guide the development and administration of the annual operating and capital budgets, as well as the debt program.

Written, adopted financial policies have many benefits, such as assisting the Mayor, Common Council and City Controller in the financial management of the City, saving time and energy when discussing financial matters, promoting public confidence, and providing continuity over time as the Mayor and Common Council and staff members change. While these policies will be amended periodically, they will provide the foundation and framework for many of the issues and decisions facing the City. They will promote wise and prudent financial management, provide the foundation for adequate funding of services desired by the public, and help make the City more financially stable, efficient and effective.

Objectives

1. Assist the Mayor, Common Council and City management by providing accurate and timely information on financial conditions pertinent to City operations.
2. Provide sound financial principles with which to guide the important decisions of the Mayor and Common Council and management, which have significant fiscal impact.
3. Set forth operational principles that minimize the cost of government and financial risk, to the extent consistent with services desired by the public.
4. Enhance the policy-making ability of the Mayor and Common Council by providing accurate information on program costs.
5. Ensure the legal use of all City funds through a sound financial system and strong internal controls.
6. Employ revenue policies that diversify revenue sources, distribute the costs of municipal services fairly, and provide adequate funds to operate desired programs.

In order to meet these objectives, the City's policies are divided into seven general

categories for ease of reference. These categories include: 1) Operating and Budgeting Policies, 2) Capital Improvements Program (CIP), 3) Revenue and Expenditure Policies, 4) Reserve Policies, 5) Debt Management and Administration Policies, 6) Cash Management/Investment Policies, and 7) Accounting, Auditing, and Financial Reporting Policies. It is recommended that all policies included in this document be adhered to.

Operating and Budgeting Policies

The City of South Bend will maintain a system of defined operating and budgeting practices, in compliance with Indiana statute, the Department of Local Government Finance (DLGF), and the Indiana State Board of Accounts (SBOA) to ensure adequate protection of city assets and resources, and to protect same in consideration of the taxpayers of the City of South Bend.

Operating

1. The city will maintain compliance with all Federal, State, and local legal requirements.
2. The city will continuously pursue an active campaign to maintain existing and create new sources of revenue.
3. The city will continue to provide first priority funding to essential services as determined by the Mayor in conjunction with the Common Council.
4. The city will pursue an active campaign to create and maintain state of the art operating practices within infra-structure operations.
5. The city will maintain an ongoing program of capital asset replacement and modernization in order to maintain efficient city operations.
6. The city will maintain a structured revenue and expenditure forecasting process to enable effective financial planning on a current and multi-year basis.
7. A financial audit will be performed annually by the Indiana State Board of Accounts. Audit results will be presented to the Mayor, the Common Council President, and City Controller upon completion of the audit. The city will evaluate any audit recommendations, determine and implement remedial actions, as required.
8. The city will establish financial, purchasing, human resource and information technology policy statements and procedures, as required, to define standard operating practices and protocols, intended to protect city assets.

Budgeting

At least one month before the preparation of the proposed annual budget, the City Controller will meet with the Mayor to review and deliberate all policy guidelines that may affect the proposed budget.

1. The budget is prepared using the cash basis of accounting.
2. The budget is approved in the form of an appropriations ordinance after the Mayor and Common Council have conducted at least one advertised public hearing.
3. The operating budget and CIP together shall serve as the annual financial plan for the City. They will serve as the policy documents for the Mayor and Common Council for implementing their visions, goals, and objectives. The budget shall provide staff with the resources necessary to accomplish the Mayor and Common Council's determined service levels.
4. The City Controller shall annually prepare and present a proposed operating budget to the Mayor and Common Council at least four months before the beginning of each fiscal year. The Common Council will adopt said budget no later than November 1 of each year. Funds may not be expended or encumbered for the following fiscal year until the budget has been adopted by the Common Council and the Mayor.
5. The City defines a balanced budget as a budget that has revenues plus cash reserves equal to expenditures. It is the City's policy to fund current year expenditures with current year revenues, whenever possible, without using cash reserves.
6. Each department and division prepares its own budget for review by the Mayor and City Controller. Budget accountability rests primarily with each department. The basic format of the budget shall identify programs within organizational structures. Programs are defined as specific services provided to the public, other departments, or other organizations.
7. The Budget is adopted at the department and cost category level. During the year, it is the responsibility of the Mayor, Department Heads, Fiscal Officers and the City Controller to administer the budget.
8. A five-year projection of revenues and expenditures for all funds is prepared each fiscal year to provide strategic perspective to each annual budget process.
9. All appropriations shall lapse at the end of the budget year if not expended or encumbered.
10. Any year-end operating surpluses will revert to fund balances for use in maintaining reserve levels set by policy (see policy on reserves) and the

balance will be available for pay-go capital projects and/or one time capital outlays.

11. The city will maintain an internal control system to ensure spending within approved budgetary expenditures.

Fund Structure

1. The accounts of the City are organized into funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenue, and expenditures (or expenses, as appropriate).
2. Government resources are allocated to and accounted for in individual funds based on the purposes for which they are to be expended and the means by which spending activities are controlled. The City uses governmental funds and proprietary funds. Governmental funds are those through which most governmental functions of the City are financed. The acquisition, uses and balance of the City's expendable financial resources and the related liabilities (except for those accounted for in the enterprise funds) are accounted for through governmental funds.
3. The City's governmental funds are the General Fund, the Special Revenue Funds, the Capital Projects Fund, the Debt Service Funds and Redevelopment Commission Funds.
 - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
 - The Special Revenue Funds are used to account for the proceeds of a specific revenue source (other than major capital projects) that are restricted by legal and regulatory provisions or budgeting contributions for outside sources to finance specific activities. The major Special Revenue Funds include: County Option Income Tax (COIT), Economic Development Income Tax (EDIT), Parks & Recreation, Local Road & Streets, Motor Vehicle Highway, and the Rainy Day Fund.
 - The Capital Project Funds are used to account for financial resources used for the acquisition or construction of major capital facilities and general capital construction, including: streets, parks, and public buildings (other than those financed by enterprise funds).
 - The Debt Service Funds, which include special assessments, are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

4. The enterprise funds are the Water Works, Wastewater, Consolidated Building Department, Parking Garages, and Century Center Funds.
5. The Internal Service Funds are Central Services, Liability Insurance, Take Home Police Vehicle, Self-Funded Employee Benefits, Unemployment Comp and 311 Call Center Funds.
6. The Trust & Agency Funds are primarily Firefighter and Police Pension Funds and the Morris/Palais Box Office Funds.
7. The Redevelopment Commission Funds are generally for TIF capital projects or for debt service.
8. Creation of new funds should be based on the following criteria:
 - i) The revenue source is ongoing; i.e., more than one fiscal year.
 - ii) The amounts to be recorded are material.
 - iii) Interest income is required to be allocated.
 - iv) The amounts are specifically designated.
 - v) There is not another fund that can be used to account for the revenue source.
 - vi) There are special circumstances that have led management to create the separate fund.
 - vii) If the State of Federal government requires a separate fund to account for a particular source of revenue than such a fund can and must be created.
 - viii) It is a requirement of GAAP to establish the fund.

Capital Improvement Program (CIP) Policies

Assets will be capitalized where: (1) ownership title is held by the City of South Bend, (2) the acquisition cost of the item exceeds the capitalization threshold identified in the following table, and (3) the item has a useful life in excess of one year.

<u>Asset Category</u>	<u>Capitalization Threshold</u>
Land	All land is capitalized
Construction in Progress	All construction in progress is capitalized
Infrastructure	\$250,000
Buildings	\$100,000
Land & Building Improvements	\$100,000
Intangibles	\$100,000
Machinery & Equipment	\$ 10,000
Computer & Office Equipment	\$ 10,000
Vehicles	\$ 10,000

The City prepare a five-year capital improvement plan, which is reviewed by the Mayor and approved by the Common Council during the budgeting process.

The City will maintain its physical assets at a level adequate to protect the City's capital investment and to reduce future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of the capital plant and equipment from current revenues where possible.

Revenue Policies

The City of South Bend will pursue measures to encourage economic development, intended to expand the tax base through real and personal property tax, employment income tax, and other tax and economic impact created by economic expansion.

1. The city will pursue development and maintenance of a diversified economic environment portfolio of commercial, industrial and residential taxpayers, intended to produce a stable revenue stream.
2. The city will pursue efforts as required with St. Joseph County to maintain sound property appraisal procedures and practices in order to ensure a system of current and up-to-date property assessments.
3. The city will maintain the practice of establishing pricing for user charges and fees at market based levels.
4. The city will maintain the practice of establishing pricing for the Water and Wastewater Utility operations at levels supporting utility operational costs and in full compliance with State of Indiana Utility Regulatory requirements.
5. The city will maintain the practice of aggressive collection pursuit of all revenue due to the City of South Bend and will utilize the City's in-house legal department and outside collection agencies in this effort.
6. The city will maintain the practice to seek funding support from Federal, State of Indiana, and other entities for use by City operations, through higher level governmental grants, and other sources as may come available from time to time.

Expenditure/Expense Policies

The City will review actual expenditures/expenses to budget on a monthly basis and amend the budget quarterly with the Common Council to bring budgets in balance with actual/year-end projected expenditures/expenses.

1. The City will strive to reduce major cost factors through operational efficiencies and competitive bidding.
2. The City will maintain a budgetary control monitoring system to ensure adherence to the budget.
3. The City will publish a budget to actual financial report on a monthly basis.

Reserve Policies

The City utilizes a variety of funds for recording the revenue and expenditures/expenses of the City. At each fiscal year end, operating surpluses that revert to cash balance over time constitute available reserve of the City.

General Fund:

Minimum Cash Reserve – The City will maintain General Fund cash reserves at a level not less than 25 percent of the annual adopted General Fund expenditures. The purpose of these reserves is to alleviate significant unanticipated budget shortfalls and to ensure the orderly provisions of services to residents. This is the minimum level necessary to maintain the City’s creditworthiness and maintain adequate cash flows.

Unused Cash Reserves – To the extent that the General Fund cash exceeds the target, the City may draw upon the cash reserves to provide pay-go financing for capital projects, for other one-time capital items, or for other approved liability payments.

Rainy Day Fund – A “rainy day” account equal to a minimum of three percent of the City’s total expenditures in the prior year will be maintained annually in separate funds. This account will be made available for unanticipated, unbudgeted expenditures of a non-recurring nature and/or unexpected cost increases that require the approval by the Common Council and the Mayor.

Enterprise Funds:

Cash Reserves – The City will maintain cash reserves equal to 20% of annual expenditures for most Enterprise Funds, with the exception of the Water and

Wastewater Utilities. The Water and Wastewater Utility Funds require a reserve of 5% of annual operating expenditures.

O&M Funds – The Water and Wastewater Funds will maintain Operations and Maintenance Funds at a level of 16.67% of annual operating expenses in the main operating funds, net of transfers.

Other Funds:

Minimum Cash Reserve – The City will maintain a cash balance in the other funds equal to 20%-50% of annual budgeted expenditures, depending on the specific needs of the fund. Debt Reserve Funds are set up for most debt service obligations and are funded at 100%.

Reserve Deficiencies:

If reserves in any City fund fall below the prescribed minimums, the City will implement the following budgetary strategies to replenish funding deficiencies:

- Seek reductions in recurring expenditures
- Seek to increase current revenue streams or develop new revenue sources
- Seek the use of ongoing grant funding to alleviate operating expenditures

Debt Policy

1. Debt management will provide for the protection and maintenance of the City’s AA bond rating, the maintenance of adequate debt service reserves, compliance with debt covenant provisions, and appropriate disclosure to investors, underwriters, and rating agencies.
2. The City’s compliance officer is the City Controller. Compliance monitoring will be performed annually.
3. The term of any City debt issue, including lease-purchases, shall not exceed the useful life of the assets being acquired by the debt issue.
4. All debt issuance shall comply with federal, State and City requirements. All IRS regulations in regards to post-issuance tax compliance will be followed.
5. The City shall maintain an ongoing performance monitoring system of the various outstanding bond indebtedness. This is particularly important as funds borrowed for a project today are not available to fund other projects tomorrow and funds committed for debt service payments today are not available to fund operations in the future.

6. The City shall maintain all spending records related to bond issuance until at least three years after the final maturity is redeemed.
7. The City will maintain good, ongoing communication with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement).
8. Accompanying each debt issue will be an assessment of the City's capacity to repay the debt. The assessment will address the effects on the current operating budget, as well as identify the resources that will be utilized to repay the debt.
9. Long-term borrowing will not be used to finance current operations or normal maintenance and will only be considered for significant capital and infrastructure improvements.
10. The City will try to keep the average maturity of general obligation bonds at or below twenty years.
11. The City will generally conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility or the use of an unusual or complex financing or security structure.
12. The City will not issue tax or revenue anticipation notes.
13. The City will strive to maintain a reliance on pay-go financing for its capital improvements, whenever possible.
14. The City will follow the general debt limits as stated by Indiana law, which mandates a 2% debt limit on net assessed valuation for certain type of general obligation and other debt.
15. The City will report all debt to the Indiana Department of Local Government Finance (DLGF) using their Gateway Reporting Program.

Refinancing

Periodic reviews of all outstanding debt will be undertaken to determine refinancing opportunities. Refinancing will be considered (within Federal tax law constraints) under the following conditions:

1. There is a net economic benefit.
 - a. In general, refinancing for economic savings will be undertaken whenever net present value savings of at least three (3%) percent of the refunded debt can be achieved.
 - b. Refinancing that produces net present value savings of less than three (3%) percent will be considered on a case-by-case basis.
2. It is needed to modernize covenants that are adversely affecting the City's financial position or operations.

3. The City wants to reduce the principal outstanding in order to achieve future debt service savings and it has available working capital to do so from other sources.

Investment and Cash Management Policies

1. It is the policy of the City of South Bend to make all investments, in both Deposit and Investment Accounts, in accordance with the terms and limitations of IC 5-13-9, Deposit and Investment Powers, as amended from time to time.
2. Surplus monies of the City on deposit with financial institutions, as determined by the City, shall be invested with maturities scheduled to coincide with projected cash flow needs, taking into consideration large routine expenditures (payroll, accounts payable, bond payments) and sizable blocks of anticipated revenue (property taxes, state shared revenue).
3. The Investment Policy was revised on January 1, 2013 and is reviewed annually by the Finance Department and the Common Council during the annual investment meeting which is held after the 1st Monday in January and before January 31.
4. The City has entered into a custodial investment agreement with its primary financial institution to invest City funds.

Accounting, Auditing and Financial Reporting Policies

1. The accounting policies of the City of South Bend conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. The diverse nature of governmental operations and the necessity of assuring legal compliance preclude recording and summarizing all governmental financial transactions and balances in a single accounting entity. Therefore, the City's accounting system is organized and operated on a "fund basis". Each fund is a distinct, self-balancing accounting entity.
2. Governmental funds utilize the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized

as soon as it is measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

3. Property taxes are recognized as revenue in the year for which they are collected. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.
4. The State Board of Accounts requires an annual audit of all accounts of the City by the State Board of Accounts or by certified public accountants selected by the City and approved by the State Board of Accounts. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City of South Bend are free of material misstatements. The independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation.
5. The approval for allowance and write off of transactions related to uncollectible accounts is delegated to the City Controller and the Board of Public Works.
6. The City places continued emphasis on maintenance of an accounting system which provides strong internal budgetary and accounting controls designed to provide reasonable, but not absolute, assurances regarding both the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and reports, such as the budget and the *Comprehensive Annual Financial Report (CAFR)* as well as the maintenance of accountability of assets.
7. The City of South Bend issues a CAFR within six months of the close of the previous fiscal year. It will be distributed to the Mayor and Common Council within seven months of the fiscal year. The CAFR will be submitted annually to The Government Finance Officers Association (GFOA) for peer review as part of the *Certificate of Achievement for Excellence in Financial Reporting* program. All reports prepared by the auditors and management's response to those reports will be presented to the Mayor, Common Council President, and City Controller at the audit exit conference.

8. The City offers its employees a defined benefit pension plan through the State of Indiana Public Retirement System (INPRS). The retirement plan issues separate financial statements through the State run program.

Budgetary Process

The City's annual budget process for the subsequent year with a Budget Kickoff meeting which includes the Mayor, Department Heads, Fiscal Officers, Common Council Representatives and other City leaders. At the Budget Kickoff meeting, Administration priorities are discussed and the budget process is reviewed. Soon after the meeting, department heads and various staff members prepare a five year Capital Improvement Program (CIP) and a five year operating budget. The City Controller will submit a Proposed Budget to the Mayor in July. In August and September, the Mayor and City Controller present to the Common Council the recommended budget for the next year. The Common Council reviews the recommended budget, makes reductions at their discretion, holds several public hearings and ultimately adopts the City budget for the fiscal year prior to November 1. The budget is forwarded to the State of Indiana Department of Local Government Finance (DLGF) for their final approval. The City fiscal year begins January 1.

Budget Calendar for FY 2016 Budget (All Dates 2015)

May 28	Budget Kickoff Meeting for all Department Heads and Fiscal Officers
July 10	Deadline to enter budget requests into NaviLine and update summary sheets
July 13 – 21	Mayor's Office review of budgets with Department Heads & Fiscal Officers
July 20	Preliminary Budget Discussion – Council Priorities
Aug 17- Sept 28	Various Budget Hearings with City Council & Department Heads
August 19	Civil City & Transpo budget ordinances filed with City Clerk for 1 st Reading
August 24	First Reading on 2016 City budget and Transpo budget

September 1	Submission of 2016 budget to County Council for non-binding review
September 14	First publication of City and Transpo budgets & Gateway Notice to Taxpayers and Submission of Form 3 Budget notice in Gateway
September 23	File 2016 Mayor, Clerk, Council, non-bargaining, and bargaining salary ordinance with City Clerk
September 28	First reading of 2016 Mayor, Clerk, Council, non-bargaining, and bargaining salary ordinance
September 28	Public hearings on 2016 City and Transpo budgets
October 12	Adoption of 2016 City and Transpo budgets and 2016 Mayor, Clerk, Council, non-bargaining, and bargaining salary ordinance

Budget Amendment Policy

After the Budget is adopted, the primary responsibility for managing the appropriated funds falls to each respective Department Head, Fiscal Officer, City Controller and the Mayor. The Fiscal Officers are able to view a monthly budget to actual report of their respective activities. Management flexibility is given to each Department of exceeding a given expenditure/expense line item within a given cost category, if it can be compensated for within that same expenditure/expense classification. If a cost category must be adjusted, then a Budget Transfer Request Form is completed and submitted to the Finance Department by the affected Department. The Finance Department reviews the form and if deemed appropriate, the Finance Department processes the budget transfer request after approval by the Mayor and the Common Council. Budget amendments are generally approved by the Common Council and made on a quarterly basis.

The Finance Department and Department Fiscal Officers analyze their respective activity budgets on a monthly basis. If a review of year-to-date activity projects that any given activity budget will exceed the budget, then the Fiscal Officer is required to prepare an additional appropriation or budget transfer for review by the Mayor and consideration by the Common Council.

Budgetary Information

The basis of budgeting is on a cash basis for all funds, which is not the same basis as used in the City's audited financial statements which are on a modified accrual basis for governmental funds and a full accrual basis for proprietary funds.

Expenditures are authorized via an annual budget passed by ordinance in which the Common Council authorizes the level of funding for City operations. The Common Council adopts a line item level budget, which is considered the maximum authorization to incur liabilities and not a mandate to spend. No obligation shall be incurred against, and no payment shall be made from, any appropriation account that lacks a sufficient balance available to meet the obligation. The legal level of control for all City funds (except Redevelopment Commission funds) is by cost category (i.e. personnel, supplies, services, capital). Spending cannot exceed these categories without Common Council approval. The legal level of control for Redevelopment Commission funds is at the fund level.

Encumbrance accounting is employed in most funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as designates of fund balances and do not constitute expenditures or liabilities because the goods or services have not been received as of year-end; the encumbrances will rollover and be re-appropriated and honored during the subsequent year.

In view of the importance of the budget as a planning and control instrument in the City, the accounting system provides the basis for appropriate budgetary control. Unlike accounting, budgeting is not essentially a financial procedure; it is primarily a policy-planning process. Therefore, it is much less amendable to standardization; however, the importance of GAAP, audit standards, the credit markets' need for more complete disclosure of the City's underlying condition, and the heightened sophistication of the public and press about the importance of the outcomes as well as projections, have combined to professionalize and conform budgeting terms and definitions to GAAP. As a result, common terminology, measurement, and classification are used consistently throughout the City's budget, accounting records and financial reports.

Balanced Budget

A balanced budget is necessary for proper financial management in the City of South Bend. The City defines a balanced budget as a budget in which estimated

revenue and available cash balances are equal to or greater than estimated expenditures. After the budget is adopted, if increases in expenditures and/or decreases in revenue result in an imbalanced budget, then a budget amendment is required to bring the budget back in balance. All City funds are balanced for 2016.

Financial Summaries

Consolidated Financial Schedules

All Funds

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	69,980,289	72,037,669	70,132,612	39,685,761	71,976,981	74,554,409	74,618,070	75,463,500	75,050,878	1,844,369	2.6%
Local Income Taxes	21,916,677	23,822,661	24,307,979	12,153,990	25,839,785	26,452,527	27,080,402	27,723,799	28,383,118	1,531,806	6.3%
Other Taxes	13,913,134	13,954,291	14,030,627	7,102,518	13,908,136	13,865,116	14,127,028	13,597,254	13,594,403	(122,491)	-0.9%
Grants/ Intergovernmental	19,506,842	17,720,929	22,780,496	7,556,908	15,574,381	16,719,299	16,919,431	17,191,360	17,470,966	(7,206,115)	-31.6%
Charges for Services	87,501,428	88,872,092	98,834,620	44,924,877	99,672,135	103,627,700	108,240,250	112,308,727	116,182,782	837,515	0.8%
Interfund Allocations	12,357,683	12,614,484	12,114,827	6,053,893	14,314,988	14,612,989	14,905,249	15,203,354	15,507,421	2,200,161	18.2%
Fines & Forfeitures	1,046,793	901,192	980,430	556,147	992,760	993,219	993,981	994,745	995,512	12,330	1.3%
Donations	374,725	600,647	596,606	25,669	378,640	357,640	357,640	357,640	357,640	(217,966)	-36.5%
Other Income	17,982,975	6,448,745	11,053,036	5,018,157	9,482,577	7,880,363	7,647,823	7,746,039	7,495,556	(1,570,459)	-14.2%
Transfers In	28,152,017	24,741,979	34,291,965	20,219,290	24,117,211	26,872,056	25,641,167	26,077,054	25,772,842	(10,174,754)	-29.7%
Total Revenue	272,732,563	261,714,689	289,123,198	143,297,210	276,257,594	285,935,318	290,531,040	296,663,471	300,811,117	(12,865,604)	-4.4%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	74,873,421	76,967,645	80,227,437	37,075,861	80,013,191	81,173,421	82,240,475	83,951,550	85,706,665	(214,246)	-0.3%
Fringe Benefits	21,786,477	23,051,150	27,082,794	12,089,164	29,392,951	30,904,321	32,612,609	34,505,442	36,467,773	2,310,157	8.5%
Total Personnel	96,659,898	100,018,795	107,310,231	49,165,025	109,406,142	112,077,742	114,853,084	118,456,992	122,174,438	2,095,911	2.0%
Supplies	14,240,486	11,337,409	12,935,126	4,829,835	11,867,831	12,513,748	12,685,639	12,902,276	13,121,229	(1,067,295)	-8.3%
Services & Charges											
Professional Services	7,774,777	12,159,034	18,500,473	6,076,745	12,807,977	10,434,153	11,417,759	13,009,597	13,173,936	(5,692,496)	-30.8%
Printing & Advertising	437,955	379,967	677,527	316,626	414,535	417,022	423,540	429,598	436,409	(262,992)	-38.8%
Utilities	8,796,619	8,558,720	9,133,086	4,656,633	9,119,278	12,170,427	12,317,713	12,538,291	12,811,622	(13,808)	-0.2%
Education & Training	260,406	330,252	624,611	228,042	640,827	609,456	616,652	621,458	634,381	16,216	2.6%
Travel	249,097	257,333	433,176	175,190	454,469	444,368	453,753	461,234	468,364	21,293	4.9%
Repairs & Maintenance	7,991,187	8,282,982	11,603,689	4,237,438	10,999,031	10,640,721	10,800,174	10,952,399	11,085,573	(604,658)	-5.2%
Interfund Allocations	8,233,162	8,547,189	7,125,077	3,512,138	8,614,659	8,786,952	8,962,691	9,141,945	9,324,784	1,489,582	20.9%
Debt Service:											
Principal	21,056,707	21,808,608	23,545,465	7,881,232	23,336,075	28,230,500	23,482,218	21,574,855	20,985,888	(209,390)	-0.9%
Interest & Fees	13,553,451	9,531,172	9,349,461	4,620,963	8,902,289	8,594,200	8,216,008	7,563,333	6,909,018	(447,172)	-4.8%
Grants & Subsidies	5,180,675	5,590,598	7,834,214	1,752,708	5,334,883	4,540,000	4,580,000	4,600,000	4,640,000	(2,499,331)	-31.9%
Payment In Lieu of Taxes	4,317,309	4,533,180	5,439,810	2,719,902	5,711,801	5,826,037	5,942,557	6,061,408	6,182,637	271,990	5.0%
Transfers Out	28,152,017	24,741,979	34,291,965	20,219,290	24,117,211	26,872,056	25,641,167	26,077,054	25,772,842	(10,174,754)	-29.7%
Other Services & Charges	26,501,705	28,867,320	38,642,668	14,153,147	32,146,110	32,362,471	33,110,398	33,953,445	34,929,561	(6,496,558)	-16.8%
Total Services & Charges	132,505,067	133,588,334	167,201,222	70,550,054	142,599,145	149,928,362	145,964,630	146,984,618	147,355,014	(24,602,077)	-14.7%
Capital	36,252,612	23,840,073	91,898,351	9,683,894	42,729,621	23,900,447	23,073,246	22,467,851	23,369,851	(49,168,730)	-53.5%
Total Expenditures by Type	279,658,063	268,784,611	379,344,930	134,228,808	306,602,739	298,420,299	296,576,599	300,811,738	306,020,532	(72,742,191)	-19.2%
Net Surplus / (Deficit)	(6,925,500)	(7,069,922)	(90,221,732)	9,068,402	(30,345,145)	(12,484,981)	(6,045,559)	(4,148,267)	(5,209,415)		
Beginning Cash Balance	255,287,215	247,351,534	239,808,094	239,808,094	165,427,565	135,082,420	122,597,439	116,551,879	112,403,613		
Cash Adjustments	(1,010,181)	(473,518)	15,841,203	726,745	-	-	-	-	-		
Ending Cash Balance	247,351,534	239,808,094	165,427,565	249,603,241	135,082,420	122,597,439	116,551,879	112,403,613	107,194,198		
Cash Reserves Target	69,914,516	67,196,153	94,836,233	33,557,202	76,650,684	74,605,075	74,144,150	75,202,934	76,505,133		25.00%

Explain Significant Revenue and Expenditure Changes Below:

Based on information received from the County Assessors Office, the City anticipates an increase in property taxes of approximately 2%. Also, due to the economic improvements locally, the City anticipates an increase in local option income tax revenues. Overall decrease in salaries is due to the elimination of various unfilled positions as well as the decrease in the number of pay periods in 2016 (there were 27 pay periods in 2015). All positions have been budgeted for 2016 at a 2% increase. Fringe benefits increased due to a 20% increase in health care costs passed on to all departments. Refer to Redevelopment Summary for discussion on the changes in transfers in and out. Refer to individual departmental information pages for further information on various increases and decreases.

Consolidated Financial Schedules

Redevelopment-Controlled Funds

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	23,479,193	27,021,915	24,514,604	14,109,536	25,562,223	27,247,016	27,671,651	27,917,804	27,917,804	1,047,619	4.3%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	398,500	400,000	490,500	292,000	396,000	394,000	395,000	396,500	396,500	(94,500)	-19.3%
Grants/Intergovernmental	2,859,027	1,328,182	-	-	-	-	-	-	-	-	-
Charges for Services	1,530,013	1,539,385	262,799	133,359	125,000	125,000	125,000	-	-	(137,799)	-52.4%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	92,430	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	4,432,987	808,290	3,726,768	1,990,411	2,091,355	419,221	252,000	252,000	254,000	(1,635,413)	-43.9%
Transfers In	335,989	9,477	6,424,006	6,410,572	11,000	1,423,735	11,000	11,000	11,000	(6,413,006)	-99.8%
Total Revenue	33,035,709	31,199,679	35,418,677	22,935,878	28,185,578	29,608,972	28,454,651	28,577,304	28,579,304	(7,233,099)	-20.4%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	559,600	542,568	87,807	87,805	-	-	-	-	-	(87,807)	-100.0%
Fringe Benefits	95,262	83,778	20,305	20,302	-	-	-	-	-	(20,305)	-100.0%
Total Personnel	654,862	626,346	108,112	108,107	-	-	-	-	-	(108,112)	-100.0%
Supplies	134,041	135,152	12,185	8,154	8,742	8,800	8,800	8,800	8,800	(3,443)	-28.3%
Services & Charges											
Professional Services	1,543,760	4,256,611	6,881,605	2,112,250	1,196,835	1,558,167	2,387,807	3,837,282	3,837,284	(5,684,770)	-82.6%
Printing & Advertising	23,449	39,003	28,946	3,946	25,000	25,000	25,000	25,000	25,000	(3,946)	-13.6%
Utilities	46,525	46,752	14,331	12,097	6,192	4,500	4,500	4,500	4,500	(8,139)	-56.8%
Education & Training	402	230	-	-	-	-	-	-	-	-	-
Travel	9,394	2,642	468	467	-	-	-	-	-	(468)	-100.0%
Repairs & Maintenance	170,112	188,852	101,109	53,397	85,834	60,000	60,000	60,000	60,000	(15,275)	-15.1%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	5,744,987	6,784,589	6,474,896	3,491,635	5,974,054	6,650,744	7,130,971	7,592,583	7,431,049	(500,842)	-7.7%
Interest & Fees	4,180,160	3,853,317	3,772,734	1,991,245	3,543,712	3,704,112	3,907,780	3,640,435	3,328,752	(229,022)	-6.1%
Grants & Subsidies	-	-	-	-	50,000	-	-	-	-	50,000	100.0%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	9,526	9,477	6,413,750	6,410,573	11,000	11,000	11,000	11,000	11,000	(6,402,750)	-99.8%
Other Services & Charges	2,372,953	3,221,927	981,260	187,886	543,141	50,000	50,000	50,000	50,000	(438,119)	-44.6%
Total Services & Charges	14,101,268	18,403,400	24,669,099	14,263,496	11,435,768	12,063,523	13,577,058	15,220,800	14,747,585	(13,233,331)	-53.6%
Capital	10,774,578	1,518,766	49,982,932	3,327,416	26,301,899	16,586,947	14,305,246	12,850,851	12,850,851	(23,681,033)	-47.4%
Total Expenditures by Type	25,664,749	20,683,664	74,772,328	17,707,173	37,746,409	28,659,270	27,891,104	28,080,451	27,607,236	(37,025,919)	-49.5%
Net Surplus / (Deficit)	7,370,960	10,516,015	(39,353,651)	5,228,705	(9,560,831)	949,702	563,547	496,853	972,068		
Beginning Cash Balance	47,958,372	55,318,943	65,903,129	65,903,129	29,013,996	19,453,165	20,402,867	20,966,414	21,463,267		
Cash Adjustments	(10,389)	68,171	2,464,518	42,991	-	-	-	-	-		
Ending Cash Balance	55,318,943	65,903,129	29,013,996	71,174,825	19,453,165	20,402,867	20,966,414	21,463,267	22,435,335		
Cash Reserves Target											N/A

Explain Significant Revenue and Expenditure Changes Below:

Property taxes in the TIF funds are expected to increase for 2016 based on information received from the County Assessors Office. 2015 transfers in and out related to the reorganization of TIF boundaries and funds. 2016 transfers are more in line with previous years. 2015 included several larger anticipated professional services contracts. Due to the nature of TIF expenditures, many of those services were not used. Refer to the individual TIF fund departmental schedules for detail on the budgeted expenditures for 2016.

Consolidated Financial Schedules

General Fund

Description	2013 Actual	2014 Actual	2015		2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
			Amended Budget	30-Jun Actual		2017	2018	2019	2020		
REVENUES											
Property Taxes	36,251,397	36,708,989	36,638,888	20,679,819	37,294,758	38,040,653	38,611,263	39,190,432	39,582,336	655,870	1.8%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	4,057,938	4,197,073	3,630,530	1,804,363	4,197,000	4,000,000	4,000,000	4,000,000	4,000,000	566,470	15.6%
Grants/Intergovernmental	779,106	24,316	320,000	319,983	265,000	350,000	350,000	350,000	350,000	(55,000)	-17.2%
Charges for Services	3,901,404	3,783,489	1,966,495	754,298	1,831,887	1,500,000	1,500,000	1,500,000	1,500,000	(134,608)	-6.8%
Interfund Allocations	6,732,774	7,142,411	8,094,658	4,047,333	8,444,947	8,613,846	8,786,123	8,961,846	9,141,082	350,289	4.3%
Fines & Forfeitures	320,406	18,912	25,900	6,870	25,900	26,159	26,421	26,685	26,952	-	0.0%
Donations	287,821	330,938	346,016	229	337,750	330,000	330,000	330,000	330,000	(8,266)	-2.4%
Other Income	1,496,719	1,900,095	1,811,910	899,918	1,451,438	1,800,000	1,800,000	1,800,000	1,800,000	(360,472)	-19.9%
Transfers In	8,540,389	1,000,000	-	-	3,688	-	-	-	-	3,688	-
Total Revenue	62,367,954	55,106,223	52,834,397	28,512,813	53,852,368	54,660,658	55,403,807	56,158,962	56,730,370	1,017,971	1.9%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	39,731,872	35,141,558	32,490,092	16,350,705	32,444,269	33,224,035	34,032,280	34,861,326	35,711,727	(45,823)	-0.1%
Fringe Benefits	13,407,199	12,083,017	12,499,294	6,082,224	13,839,770	14,674,016	15,584,758	16,600,075	17,734,653	1,340,476	10.7%
Total Personnel	53,139,071	47,224,575	44,989,386	22,432,929	46,284,039	47,898,051	49,617,038	51,461,401	53,446,381	1,294,653	2.9%
Supplies	1,277,011	1,077,968	975,001	350,948	749,931	925,346	927,351	939,396	943,381	(225,070)	-23.1%
Services & Charges											
Professional Services	828,611	1,114,694	1,127,636	632,205	830,594	804,413	821,212	819,994	834,912	(297,042)	-26.3%
Printing & Advertising	185,259	142,173	193,003	63,456	143,509	145,117	146,604	147,621	149,168	(49,494)	-25.6%
Utilities	578,642	537,043	617,750	295,422	589,750	593,230	596,780	610,400	614,093	(28,000)	-4.5%
Education & Training	124,843	119,939	144,208	58,054	140,510	128,695	132,843	133,494	143,148	(3,698)	-2.6%
Travel	111,955	70,260	103,860	51,805	78,810	78,860	84,216	87,580	90,451	(25,050)	-24.1%
Repairs & Maintenance	1,870,464	1,421,625	1,586,155	666,268	1,644,865	1,750,836	1,753,984	1,762,196	1,765,426	58,710	3.7%
Interfund Allocations	2,684,575	2,373,576	782,087	396,387	1,359,484	1,386,674	1,414,407	1,442,695	1,471,549	577,397	73.8%
Debt Service:											
Principal	14,471	16,648	22,975	11,108	35,480	25,210	21,666	13,780	9,963	12,505	54.4%
Interest & Fees	1,938	3,109	4,209	1,356	3,942	2,804	2,486	2,390	2,118	(267)	-6.3%
Grants & Subsidies	14,696	17,391	30,000	6,464	40,000	40,000	40,000	40,000	40,000	10,000	33.3%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	735,303	-	500,000	-	-	-	-	-	-	(500,000)	-100.0%
Other Services & Charges	593,988	502,215	2,264,259	1,171,333	1,951,454	1,919,275	1,927,049	1,921,318	1,929,161	(312,805)	-13.8%
Total Services & Charges	7,744,745	6,318,673	7,376,142	3,353,858	6,818,398	6,875,112	6,941,247	6,981,468	7,049,990	(557,744)	-7.6%
Capital	165,505	65,158	38,602	10,989	-	13,000	35,000	45,000	30,000	(38,602)	-100.0%
Total Expenditures by Type	62,326,332	54,686,374	53,379,131	26,148,724	53,852,368	55,711,510	57,520,636	59,427,265	61,469,752	473,237	0.9%
Net Surplus / (Deficit)	41,622	419,849	(544,734)	2,364,089	-	(1,050,851)	(2,116,830)	(3,268,303)	(4,739,382)		
Beginning Cash Balance	28,205,848	28,388,091	28,684,573	28,684,573	28,139,839	28,139,839	27,088,988	24,972,158	21,703,855		
Cash Adjustments	140,621	(123,367)	-	116,937	-	-	-	-	-		
Ending Cash Balance	28,388,091	28,684,573	28,139,839	31,165,599	28,139,839	27,088,988	24,972,158	21,703,855	16,964,474		
Cash Reserves Target	15,581,583	13,671,594	13,344,783	6,537,181	13,463,092	13,927,877	14,380,159	14,856,816	15,367,438		25.00%

Explain Significant Revenue and Expenditure Changes Below:

In general, property taxes are budgeted to increase by approximately 2% over 2015. Health insurance premiums paid by departments increased from \$12,000 per employee to \$14,400 per employee, therefore, increasing fringe benefits over 10% from 2015. Transfers out in 2015 related to a transfer from the Fire Department to the EMS fund. Refer to Fund 287 EMS Capital for further discussion on this. Professional services in 2015 was higher than normal due to the use of outside professionals for various projects including outside legal council. The 2016 professional services expenditures are budgeted to be more in line with prior years. Overall, all departments included in the General Fund were tasked with coming in with a 0% increase budget. Therefore, the various increases and decreases are due to departments making choices for the best use of each dollar available. Refer to individual departmental summaries for further discussion on individual funds.

Revenue & Expenditure Summary

Fund Name	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2015 Amended Budget	2016 Proposed Budget	2015-2016 Budget Change	2015-2016 Percent Change
Revenues											
General Fund	33,930,404	96,281,658	61,449,946	60,911,669	63,585,275	62,367,954	55,106,223	52,834,397	53,852,368	1,017,971	1.9%
Special Revenue Funds	44,925,597	49,411,366	60,382,796	53,315,524	55,684,376	59,231,216	55,527,522	65,803,597	59,447,526	(6,356,071)	-9.7%
Capital & Debt Service Funds	4,662,564	7,001,057	5,053,703	5,024,282	5,469,086	4,178,129	2,990,005	4,149,345	4,863,933	714,588	17.2%
Enterprise Funds	66,720,909	74,262,810	77,211,833	105,738,461	115,975,757	80,207,216	81,994,452	93,175,829	89,861,923	(3,313,906)	-3.6%
Internal Service Funds	20,512,587	18,200,236	15,865,625	17,999,349	21,154,131	22,799,127	23,646,013	26,311,319	28,465,024	2,153,705	8.2%
Trust Funds	7,821,320	14,193,476	11,011,500	12,021,517	13,207,579	10,913,212	11,250,795	11,430,034	11,581,242	151,208	1.3%
Tax Increment Financing Funds	2,293,413	22,175,881	50,916,689	29,391,567	28,434,536	28,575,854	28,311,909	35,240,122	28,156,489	(7,083,633)	-20.1%
Redevelopment Funds	1,690,650	2,379,393	6,775,365	2,337,812	1,785,930	4,448,140	2,878,464	156,755	16,289	(140,466)	-89.6%
Debt Service Funds	768,279	45,095	515,797	652,807	23,728	11,715	9,306	21,800	12,800	(9,000)	-41.3%
Total Revenue	183,325,723	283,950,972	289,183,254	287,392,988	305,320,398	272,732,563	261,714,689	289,123,198	276,257,594	(12,865,604)	-4.9%
Expenditures											
General Fund	66,503,546	61,327,868	59,241,185	61,438,862	63,399,284	62,326,332	54,686,374	53,379,131	53,852,368	473,237	0.9%
Special Revenue Funds	41,204,024	35,253,141	56,823,840	53,543,871	52,199,459	55,048,410	58,525,465	79,943,239	64,805,111	(15,138,128)	-18.9%
Capital & Debt Service Funds	6,458,350	9,641,315	6,661,742	5,290,044	7,391,170	5,100,018	7,580,704	7,301,385	4,926,512	(2,374,873)	-32.5%
Enterprise Funds	75,379,209	76,041,091	76,249,124	88,645,350	91,466,805	95,162,743	90,470,162	122,777,152	103,346,559	(19,430,593)	-15.8%
Internal Service Funds	15,461,269	16,099,353	15,876,382	16,864,543	21,636,374	24,428,685	24,682,209	28,652,881	29,314,878	661,997	2.3%
Trust Funds	11,593,997	11,647,851	11,799,890	12,323,516	12,215,209	11,927,126	12,156,033	12,518,814	12,610,902	92,088	0.7%
Tax Increment Financing Funds	12,654,336	17,141,720	22,186,208	36,848,085	30,746,010	23,577,844	19,106,018	69,553,679	35,130,909	(34,422,770)	-49.5%
Redevelopment Funds	4,007,239	4,004,889	5,190,586	8,014,158	2,335,038	1,750,915	1,568,169	5,207,649	2,604,500	(2,603,149)	-50.0%
Debt Service Funds	170,848	42,595	17,797	253,807	1,497,758	335,990	9,477	11,000	11,000	-	0.0%
Total Expenditures	233,432,818	231,199,823	254,046,754	283,222,236	282,887,107	279,658,063	268,784,611	379,344,930	306,602,739	(72,742,191)	-19.2%
Net	(50,107,095)	52,751,149	35,136,500	4,170,752	22,433,291	(6,925,500)	(7,069,922)	(90,221,732)	(30,345,145)	59,876,587	-66.4%

Changes in Fund Balance Summary

		2015 Amended Budget					2016 Proposed Budget					
		Cash Balance 1/1/2015	2015 Revenues	2015 Expenditures	Adjustments	Surplus (Deficit)	Cash Balance 12/31/2015	Cash Balance 1/1/2016	2016 Revenues	2016 Expenditures	Surplus (Deficit)	Cash Balance 12/31/2016
City Controlled Funds												
101	GENERAL FUND	28,684,573	52,834,397	53,379,131	-	(544,734)	28,139,839	28,139,839	53,852,368	53,852,368	0	28,139,839
Special Revenue Funds												
102	RAINY DAY FUND	8,647,178	34,680	-	-	34,680	8,681,858	8,681,858	40,000	-	40,000	8,721,858
103	EXCESS LEVY	3,648	20	-	-	20	3,668	3,668	20	3,688	(3,668)	(0)
201	PARKS & RECREATION	3,500,634	11,030,715	11,063,995	-	(33,280)	3,467,354	3,467,354	11,179,799	11,177,940	1,859	3,469,213
202	MOTOR VEHICLE HIGHWAY	3,897,479	9,701,800	10,485,386	-	(783,586)	3,113,893	3,113,893	10,028,883	10,343,890	(315,007)	2,798,886
203	RECREATION - NONREVERTING	815,052	1,578,935	1,549,469	-	29,466	844,518	844,518	1,448,565	1,448,204	361	844,879
209	STUDEBAKER/OLIVER REVERTING GRANTS	1,087,092	647,000	630,000	-	17,000	1,104,092	1,104,092	104,000	1,200,000	(1,096,000)	8,092
210	ECONOMIC DEVELOPMENT STATE GRANTS	329,623	3,673,510	3,694,412	-	(20,902)	308,721	308,721	73,511	72,011	1,500	310,221
211	DCI OPERATING FUND	1,074,839	2,640,425	2,661,730	-	(21,305)	1,053,534	1,053,534	2,647,925	2,647,700	225	1,053,759
212	DEPARTMENT OF COMMUNITY INVESTMENT	791,640	5,890,000	6,547,968	-	(657,968)	133,672	133,672	3,800,000	3,800,000	0	133,672
216	POLICE STATE SEIZURES	187,540	36,050	35,900	-	150	187,690	187,690	36,000	36,000	0	187,690
217	GIFT, DONATION, BEQUEST	138,018	398,800	313,646	-	85,154	223,172	223,172	185,800	362,500	(176,700)	46,472
218	POLICE CURFEW VIOLATIONS	12,013	1,025	1,000	-	25	12,038	12,038	1,000	1,000	0	12,038
220	LAW ENFORCEMENT CONTINUING EDUCATION	961,837	270,000	402,478	-	(132,478)	829,359	829,359	218,000	733,500	(515,500)	313,859
227	LOSS RECOVERY FUND	5,867,278	60,500	5,237,243	-	(5,176,743)	690,535	690,535	1,410	350,000	(348,500)	341,945
244	EMERGENCY 911 TELEPHONE	33,671	20	-	-	20	33,691	33,691	-	-	0	33,691
249	PUBLIC SAFETY L.O.T.	1,293,979	6,472,240	7,246,551	-	(774,311)	519,668	519,668	6,797,160	6,600,626	196,534	716,202
251	LOCAL ROADS & STREETS	2,445,859	1,832,300	2,336,221	(45,000)	(458,921)	1,986,938	1,986,938	1,269,000	1,231,000	38,000	2,024,938
252	EXCESS WELFARE DISTRIBUTION	8	-	8	-	(8)	(0)	(0)	-	-	0	(0)
258	HUMAN RIGHTS - FEDERAL GRANT	530,516	209,950	249,057	-	(39,107)	491,409	491,409	165,040	221,838	(56,798)	434,611
271	EASTRACE WATERWAY	5,315	50	4,000	-	(3,950)	1,365	1,365	30	-	30	1,395
273	MORRIS PAC/PALAIS ROYALE MARKETING	26,729	18,000	18,974	-	(974)	25,755	25,755	18,150	18,000	150	25,905
280	POLICE BLOCK GRANTS	3,830	125	-	-	125	3,955	3,955	-	-	0	3,955
281	ECONOMIC DEVELOPMENT COMM - REV BONDS	27,220	300	-	-	300	27,520	27,520	150	-	150	27,670
289	HAZMAT	39,651	14,100	31,530	-	(17,430)	22,221	22,221	10,000	10,000	0	22,221
291	INDIANA RIVER RESCUE	105,460	45,350	120,800	(20,090)	(55,360)	50,100	50,100	45,200	95,300	(50,100)	0
292	POLICE GRANTS	95,464	90,000	105,145	-	(15,145)	80,319	80,319	-	-	0	80,319
294	REGIONAL POLICE ACADEMY	68,322	22,700	23,750	-	(1,050)	67,272	67,272	22,500	22,500	0	67,272
295	COPS MORE GRANT	106,295	150,258	172,335	-	(22,077)	84,218	84,218	92,000	92,000	0	84,218
299	POLICE FEDERAL DRUG ENFORCEMENT	345,543	77,000	248,960	-	(171,960)	173,583	173,583	162,000	162,000	0	173,583
404	COUNTY OPTION INCOME TAX	14,960,014	9,883,971	15,660,371	-	(5,776,400)	9,183,614	9,183,614	10,332,984	12,956,679	(2,623,695)	6,559,919
408	ECONOMIC DEVELOPMENT INCOME TAX	10,176,142	9,549,637	10,133,749	-	(584,112)	9,592,030	9,592,030	10,159,262	10,450,184	(290,922)	9,301,108
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	27,681	1,040,436	438,203	-	602,233	629,914	629,914	189,827	238,173	(68,346)	561,568
655	PROJECT RELIEF	980,362	431,700	528,358	-	(96,658)	883,704	883,704	437,200	528,358	(91,068)	792,636
705	POLICE K-9 UNIT	3,321	2,000	2,000	-	-	3,321	3,321	2,020	2,020	0	3,321
	Total Special Revenue Funds	58,589,253	65,803,597	79,943,239	(65,090)	(14,074,552)	44,514,701	44,514,701	59,447,526	64,805,111	(5,357,585)	39,157,116
Debt Service Fund												
313	HALL OF FAME DEBT SERVICE	74,164	1,274,106	1,272,000	-	2,106	76,270	76,270	1,383,212	1,268,015	115,197	191,467
Capital Project Funds												
377	PROFESSIONAL SPORTS DEVELOPMENT	596,436	814,011	855,603	-	(41,592)	554,844	554,844	709,718	838,052	(128,334)	426,510
401	COVELESKI STADIUM CAPITAL	40,474	15,100	-	-	15,100	55,574	55,574	15,200	-	15,200	70,774
403	ZOO ENDOWMENT	49,190	200	49,000	(49,000)	200	49,390	49,390	200	-	200	49,590
405	PARK NONREVERTING CAPITAL	521,465	143,700	192,933	-	(49,233)	472,232	472,232	162,500	189,000	(26,500)	445,732
406	CUMULATIVE CAPITAL DEVELOPMENT	581,586	542,691	542,691	-	-	581,586	581,586	526,737	526,737	0	581,586
407	CUMULATIVE CAPITAL IMPROVEMENT	249,627	423,050	367,875	-	55,175	304,802	304,802	435,700	365,907	69,793	374,595
412	MAJOR MOVES CONSTRUCTION	3,643,765	813,687	3,096,061	-	(2,282,374)	1,361,391	1,361,391	1,509,366	1,590,000	(80,634)	1,280,757
416	MORRIS PERFORMING ARTS CENTER CAPITAL	515,718	101,500	70,248	-	31,252	546,970	546,970	102,000	64,000	38,000	584,970
434	CRED FUND	9,838	450	650,000	(649,850)	300	10,138	10,138	-	-	0	10,138
450	PALAIS ROYALE HISTORIC PRESERVATION	63,198	16,150	16,150	-	-	63,198	63,198	17,300	-	17,300	80,498
677	HALL OF FAME CAPITAL	559,543	4,700	188,824	-	(184,124)	375,419	375,419	2,000	84,801	(82,801)	292,618
	Total Capital & Debt Service Funds	6,905,003	4,149,345	7,301,385	(698,850)	(3,152,040)	4,451,813	4,451,813	4,863,933	4,926,512	(62,579)	4,389,234
Enterprise Funds												
287	FMS / FIRE DEPARTMENT CAPITAL	-	3,623,089	750,000	-	2,873,089	2,873,089	2,873,089	2,075,500	1,884,000	191,500	3,064,589
288	FMS OPERATING	2,911,017	5,679,065	6,855,366	-	(1,176,301)	1,734,716	1,734,716	5,085,012	6,058,388	(973,326)	761,390
600	CONSOLIDATED BUILDING DEPARTMENT	735,192	4,577,013	4,205,401	-	371,612	1,106,804	1,106,804	4,381,044	4,307,585	73,459	1,180,263
601	PARKING GARAGES	1,074,249	1,045,125	1,806,712	-	(761,587)	312,662	312,662	1,052,226	1,182,044	(129,778)	182,884
610	SOLID WASTE OPERATIONS	406,534	5,712,289	5,873,863	(3,102)	(158,472)	248,062	248,062	5,596,749	5,581,411	15,338	263,400
611	SOLID WASTE CAPITAL	35,220	753,011	752,811	-	200	35,420	35,420	925,397	925,197	200	35,620
620	WATER WORKS OPERATIONS	4,305,541	14,780,483	15,844,471	-	(1,063,988)	3,241,553	3,241,553	14,604,116	16,585,100	(1,980,984)	1,260,569
622	WATER WORKS CAPITAL	3,140,578	10,000	838,893	-	(828,893)	2,311,685	2,311,685	15,000	644,000	(629,000)	1,682,685
623	WATER WORKS BOND CAPITAL	202,615	545	183,230	-	(182,685)	19,930	19,930	-	-	0	19,930
624	WATER WORKS CUSTOMER DEPOSIT	1,481,216	6,000	6,000	-	-	1,481,216	1,481,216	8,400	8,400	0	1,481,216
625	WATER WORKS SINKING FUND	4,658	2,050,078	2,050,078	-	-	4,658	4,658	2,049,681	2,049,681	0	4,658
626	WATER WORKS BOND RESERVE	1,647,609	9,500	14,500	-	(5,000)	1,642,609	1,642,609	9,500	9,500	0	1,642,609
629	WATER WORKS RESERVE - O & M	2,085,039	162,749	8,500	-	154,249	2,239,288	2,239,288	175,166	10,000	165,166	2,404,454
640	SEWER REPAIR INSURANCE	1,507,865	554,800	545,703	-	9,097	1,516,962	1,516,962	564,725	545,662	19,063	1,536,025
641	SEWAGE WORKS OPERATIONS	8,997,798	35,338,567	38,696,974	-	(3,358,407)	5,639,391	5,639,391	36,711,600	37,568,813	(857,213)	4,782,178
642	SEWAGE WORKS CAPITAL	3,753,888	5,398,000	9,571,710	(419,822)	(3,753,888)	(0)	(0)	2,532,000	2,487,000	45,000	45,000
643	SEWAGE WORKS RESERVE - O & M	3,422,564	271,612	15,000	-	256,612	3,679,176	3,679,176	552,997	16,000	536,997	4,216,173
649	SEWAGE WORKS BOND SINKING	790,793	9,288,088	9,283,609	-	4,479	795,272	795,272	9,274,391	9,274,298	93	795,365
651	2007B SEWER BOND	2	-	-	-	-	2	2	-	-	0	2
653	SEWAGE WORKS DEBT SERVICE RESERVE	7,286,832	-	-	-	-	7,286,832	7,286,832	-	-	0	7,286,832
658	2010 SEWER BOND	2	-	-	-	-	2	2	-	-	0	2
659	2011 SEWER BOND	1,600,309	6,000	3,711,838	(2,105,529)	(1,600,309)	-	-	2,000	-	2,000	2,000
661	2012 SEWER BOND	16,828,975	40,000	16,624,275	(9,730,300)	(6,853,975)	9,975,000	9,975,000	25,000	10,000,000	(9,975,000)	-
664	2013 SEWER REFUND BOND ISSUANCE COSTS	4,483	50	-	-	50	4,533	4,533	-	-	0	4,533
665	2015 SEWER BOND	-	-	-	-	-	-	-	-	-	0	-
670	CENTURY CENTER	892,876	3,819,265	4,532,562	-	(713,297)	179,579	179,579	3,9			

Changes in Fund Balance Summary

		2015 Amended Budget					2016 Proposed Budget					
		Cash Balance 1/1/2015	2015 Revenues	2015 Expenditures	Adjustments	Surplus (Deficit)	Cash Balance 12/31/2015	Cash Balance 1/1/2016	2016 Revenues	2016 Expenditures	Surplus (Deficit)	Cash Balance 12/31/2016
Internal Service Funds												
222	CENTRAL SERVICES	1,539,451	8,180,351	8,329,409	-	(149,058)	1,390,393	1,390,393	8,234,637	8,159,597	75,040	1,465,433
224	CENTRAL SERVICES CAPITAL	-	271,850	271,850	-	-	-	-	130,519	130,519	0	-
226	LIABILITY INSURANCE	5,683,353	1,262,602	3,056,791	-	(1,794,189)	3,889,164	3,889,164	2,253,983	3,074,192	(820,209)	3,068,955
278	TAKE HOME VEHICLE POLICE	516,310	124,200	71,100	-	53,100	569,410	569,410	64,400	10,000	54,400	623,810
279	311 CALL CENTER	-	-	-	-	-	-	-	499,358	499,357	1	1
711	SELF-FUNDED EMPLOYEE BENEFITS	4,059,314	16,357,770	16,696,935	-	(339,165)	3,720,149	3,720,149	17,174,845	17,333,931	(159,086)	3,561,063
713	UNEMPLOYMENT COMPENSATION FUND	241,310	114,546	226,796	-	(112,250)	129,060	129,060	107,282	107,282	0	129,060
	Total Internal Service Funds	12,039,739	26,311,319	28,652,881	-	(2,341,562)	9,698,177	9,698,177	28,465,024	29,314,878	(849,854)	8,848,323
Trust & Agency Funds												
701	FIREFIGHTERS PENSION	639,496	5,044,525	5,666,579	(117,686)	(504,368)	135,128	135,128	5,447,592	5,582,720	(135,128)	0
702	POLICE PENSION	1,111,412	6,385,359	6,832,235	(225,000)	(221,876)	889,536	889,536	6,153,500	7,008,182	(874,682)	14,854
718	STATE TAX DEDUCTION FUND	301,548	-	-	-	-	301,548	301,548	-	-	0	301,548
725	MORRIS/PALAIS BOX OFFICE	1,071,032	-	-	-	-	1,071,032	1,071,032	-	-	0	1,071,032
730	CITY CEMETERY TRUST	28,394	150	20,000	(11,306)	(8,544)	19,850	19,850	150	20,000	(19,850)	0
	Total Trust & Agency Funds	3,151,883	11,430,034	12,518,814	(353,992)	(734,788)	2,417,095	2,417,095	11,581,242	12,610,902	(1,029,660)	1,387,435
	Total City Funds	173,904,965	253,704,521	304,572,602	(13,376,685)	(38,190,246)	136,413,569	136,413,569	248,072,016	268,856,330	(20,784,314)	115,629,255
Redevelopment Commission Controlled Funds												
Tax Increment Financing Funds												
324	TIF Revenue - Airport	31,411,026	25,182,246	47,710,597	-	(22,528,351)	8,882,675	8,882,675	18,885,314	19,700,000	(814,686)	8,067,989
420	TIF District - SBCDA General	4,098,979	-	4,088,473	10,506	(4,098,979)	-	-	-	-	0	-
422	TIF District - West Washington	1,196,440	429,800	760,900	-	(331,100)	865,340	865,340	424,000	1,100,000	(676,000)	189,340
425	TIF Leighton Plaza	172,578	190,423	154,716	-	35,707	208,285	208,285	172,003	160,406	11,597	219,882
426	TIF Central Medical Service Area	2,295,858	-	2,294,533	1,325	(2,295,858)	(0)	(0)	-	-	0	(0)
429	TIF Northeast District	4,559,110	3,829,653	7,239,524	-	(3,409,871)	1,149,239	1,149,239	2,757,000	3,800,000	(1,043,000)	106,239
430	TIF Southside Development Area #1	4,960,153	2,435,750	2,842,535	-	(406,785)	4,553,368	4,553,368	2,410,000	6,100,000	(3,690,000)	863,368
432	TIF Southside Development Area #3 - Erskine Village	6,506,286	36,500	691,380	-	(654,880)	5,851,406	5,851,406	25,000	490,503	(465,503)	5,385,903
435	TIF - Douglas Road	221,558	320,750	345,389	-	(24,639)	196,919	196,919	320,750	350,000	(29,250)	167,669
436	TIF - Northeast Residential	1,706,488	2,815,000	3,425,632	-	(610,632)	1,095,856	1,095,856	3,162,422	3,430,000	(267,578)	828,278
	Total Tax Increment Financing Funds	57,128,475	35,240,122	69,553,679	11,831	(34,325,388)	22,803,087	22,803,087	28,156,489	35,130,909	(6,974,420)	15,828,667
Redevelopment Funds												
433	Redevelopment Administration General	10,096	252	6,000	-	(5,748)	4,348	4,348	152	4,500	(4,348)	(0)
439	Certified Technology Park	5,023,459	33,904	5,000,000	(2,478,000)	(2,488,096)	2,535,363	2,535,363	14,637	2,550,000	(2,535,363)	0
454	Airport Urban Enterprise Zone	377,659	2,800	-	-	2,800	380,459	380,459	1,500	50,000	(48,500)	331,959
619	Blackthorn Golf Course Operations	83,501	119,799	201,649	1,651	(83,501)	-	-	-	-	0	-
	Total Redevelopment Funds	5,494,715	156,755	5,207,649	(2,476,349)	(2,574,545)	2,920,170	2,920,170	16,289	2,604,500	(2,588,211)	331,959
Debt Service Funds												
315	Airport 2003 Debt Reserve	1,038,904	5,000	5,000	-	-	1,038,904	1,038,904	5,000	5,000	0	1,038,904
317	Coveleski Bond Debt Reserve	505,194	3,800	-	-	3,800	508,994	508,994	1,800	-	1,800	510,794
328	SBCDA 2003 Debt Service	1,735,840	13,000	6,000	-	7,000	1,742,840	1,742,840	6,000	6,000	0	1,742,840
	Total Debt Service Funds	3,279,938	21,800	11,000	-	10,800	3,290,738	3,290,738	12,800	11,000	1,800	3,292,538
	Total Redevelopment Commission Funds	65,903,129	35,418,677	74,772,328	(2,464,518)	(39,353,651)	29,013,996	29,013,996	28,185,578	37,746,409	(9,560,831)	19,453,165
	Grand Total	239,808,094	289,123,198	379,344,930	(15,841,203)	(77,543,897)	165,427,565	165,427,565	276,257,594	306,602,739	(30,345,145)	135,082,420

General discussion on changes:

- See individual departmental reports for a detailed discussion of fund balance changes.
- General Fund is budgeted for revenue to equal expenditures. Encumbrances carried forward are included in the 2015 amended expenditure budget.
- Increased spending in redevelopment fund of cash reserves on key projects including Smart Streets, Ignition Park and Downtown residential growth.
- Use of Loss Recovery and Economic Development Income Tax (EDIT) funds on the Vacant and Abandoned building initiatives.
- Spending down of Sewer Bond proceeds on the EPA-mandated Long-Term Control Plan.
- Spending on the Smart Streets program in the Major Moves fund and the Curb & Sidewalk program in the County Option Income Tax (COIT) fund.

Revenues

Total revenue for the City of South Bend is estimated at \$276,257,594 for 2016, which is a 4.4% decrease from total estimated revenue of \$289,123,198 for 2015. The following is a discussion of major revenue categories and trends:

Property Taxes – \$71,976,981, 26.05%

Property taxes are based on the net assessed valuation of real and personal property in the City multiplied by the tax rate as determined by the Indiana Department of Local Government Finance. Property taxes are an important source of revenue for the General Fund, Parks & Recreation Fund, Cumulative Capital Development Fund, Hall of Fame Bond Fund and Tax Increment Financing (TIF) Funds. Property tax revenue is limited by “circuit breaker” property tax reform that limits the amount of property taxes paid to a fixed percentage of gross assessed valuation—1% for homestead/residential, 2% for rental, 3% for commercial/personal property. The effect of circuit breaker property tax reform and lower net assessed values has reduced property tax revenue received by the City in recent years:

2015 Estimated	- \$71,976,981
2015 Estimated	- \$70,132,612
2014 Actual	- \$72,037,669
2013 Actual	- \$69,980,289
2012 Actual	- \$72,904,531
2011 Actual	- \$72,962,173
2010 Actual	- \$77,288,804

Local Option Income Taxes – \$25,839,785, 9.35%

Local option income taxes are based on employee wages earned in Saint Joseph County multiplied by the tax rate and then allocated to the local governmental units in the county based on several factors including property tax levy amounts. Saint Joseph County has adopted three local option income taxes (LOIT) that result in direct revenue to the City—namely, the County Option Income Tax (.6% of wages), the Economic Development Income Tax (.4% of wages) and the Public Safety Local Option Income Tax (.25% of wages). In addition, the Saint Joseph County has adopted the Property Tax Replacement LOIT (.5% of wages) that results in no direct revenue to the City but does reduce circuit breaker property tax losses. LOIT revenue has been strong in recent years as the local economy continues to improve. During 2012, the State of Indiana made a one-

time payment of additional LOIT to make up for some prior state accounting errors:

2016 Estimated	- \$25,839,785
2015 Estimated	- \$24,307,979
2014 Actual	- \$23,822,661
2013 Actual	- \$21,916,677
2012 Actual	- \$24,285,128
2011 Actual	- \$19,691,947
2010 Actual	- \$22,817,693

Charges for Services – \$75,672,058, 27.39%

Charges for services are fees charged by the City’s enterprise funds (i.e. Wastewater, Water Works, Solid Waste, Century Center convention facility) and certain governmental funds (i.e. Parks & Recreation) for services provided. Most fees charged have remained the fairly consistent in recent years with the exception of the fees charged by Wastewater that have increased each year in order to finance capital improvements to wastewater plant and collection system in response to an EPA-mandated consent decree agreed to by the City. The annual rate increases in Wastewater Fees are as follows:

2016 – 5%
2015 – 5%
2014 – 5%
2013 – 9%
2012 – 9%
2011 – 9%

Total charges for services revenue for the major utility funds are as follows:

2016 Estimated	- \$75,672,058
2015 Estimated	- \$73,126,615
2014 Actual	- \$71,622,687
2013 Actual	- \$67,363,085
2012 Actual	- \$66,262,435
2011 Actual	- \$62,364,971
2010 Actual	- \$59,549,775

Gasoline Taxes – \$4,118,000, 1.49%

Distributions of gasoline tax revenue are made monthly by the Indiana Department of Revenue to the City for use in the construction, operation and maintenance of streets. Distributions are based on a formula that takes into account population, road and street mileage and other factors. Gas tax is declining as additional funding that was provided by the Indiana Legislature as relief in 2014 and 2015 is not expected to continue in 2017.

Total gasoline tax revenue is as follows:

2016 Estimated	- \$4,118,000
2015 Estimated	- \$4,692,000
2014 Actual	- \$4,699,712
2013 Actual	- \$4,007,993
2012 Actual	- \$3,809,100
2011 Actual	- \$3,982,030
2010 Actual	- \$3,986,314

Payment in Lieu of Taxes – \$5,711,801, 2.07%

Payment in lieu of tax (PILOT) revenue is received as an internal charge to the City's Wastewater and Water Works utility funds. PILOT is computed as the net book value of the capital assets of the utilities multiplied by the property tax rate. PILOT revenue is received by the General Fund, Parks & Recreation Fund, Hall of Fame Bond Fund and Cumulative Capital Development Fund. The City has elected not to charge the maximum amount of PILOT computed but did increase PILOT revenue by 20% from 2014 to 2015 to assist in balancing the budget. The 2016 increase was back to the normal 5% increase over 2015.

Total payment in lieu of tax (PILOT) revenue is as follows:

2016 Estimated	- \$5,711,801
2015 Estimated	- \$5,439,810
2014 Actual	- \$4,533,175
2013 Actual	- \$4,317,310
2012 Actual	- \$3,873,628
2011 Actual	- \$3,689,171
2010 Actual	- \$3,513,495

Investment Earnings – \$1,087,575, 0.40%

Interest rates earned on City cash reserves and investments have been low in recent years and are less than 1% per year on average. The City has a custodial investment agreement with a local financial institution to manage its investments in a professional manner. One of the goals of the investment manager is to increase yields over what a normal certificate of deposit would pay. Investment earnings increased in 2012-2015 as the City has accumulated additional cash reserves and has authorized the investment manager to invest a certain percentage of the portfolio in 2-5 year maturities. The City is limited by state law to only invest in fixed income instruments. Investment earnings are budgeted to decrease during 2016; however, due to the recent increase in investment earnings, it is likely that the City will exceed budgeted investment earnings in 2016.

Total investment earnings revenue is as follows:

2016 Estimated	- \$1,087,575
2015 Estimated	- \$1,425,644
2014 Actual	- \$1,025,058
2013 Actual	- \$1,119,139
2012 Actual	- \$1,474,283
2011 Actual	- \$643,643
2010 Actual	- \$809,279

Wheel Tax Revenue – \$2,050,000, .74%

Effective January 1, 2004, Saint Joseph County enacted a wheel tax of \$25 per year for most vehicles registered in the county. The wheel tax revenue is collected by the State of Indiana and distributed periodically to the local governmental units in the county based on a formula. Wheel tax revenue has remained fairly consistent from year to year.

Total wheel tax revenue is as follows:

2016 Estimated	- \$2,050,000
2015 Estimated	- \$2,050,000
2014 Actual	- \$1,637,707
2013 Actual	- \$2,045,213
2012 Actual	- \$1,795,538
2011 Actual	- \$1,863,283
2010 Actual	- \$1,975,397

City Administration/GIS Fee Allocation – \$3,824,557, 1.38%

The General Fund charges a fee to other non-general fund departments to cover a portion of the general and administrative costs of the Mayor’s Office, City Clerk’s Office, Common Council, Administration & Finance, Legal Department and GIS Department. The costs of these “overhead” departments are paid from the General Fund and charged back to other funds based on their respective adopted expenditure budgets(City Administration Fee) or based on services provided (GIS Fee). The allocations are charged back on a monthly basis. These fee allocations have increased in recent years to help balance the General Fund budget but still represent only approximately 70% of costs actually paid by the General Fund.

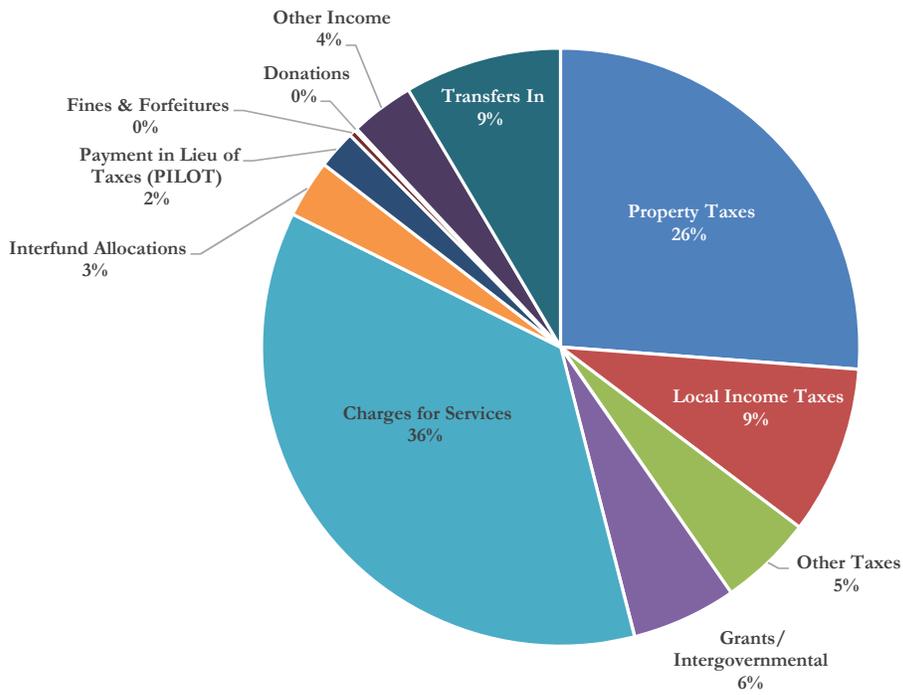
Total City Administration/GIS fee allocation revenue is as follows:

2016 Estimated	- \$3,824,557
2015 Estimated	- \$3,642,953
2014 Actual	- \$3,470,989
2013 Actual	- \$3,228,996
2012 Actual	- \$2,868,204
2011 Actual	- \$2,379,984
2010 Actual	- \$1,335,091

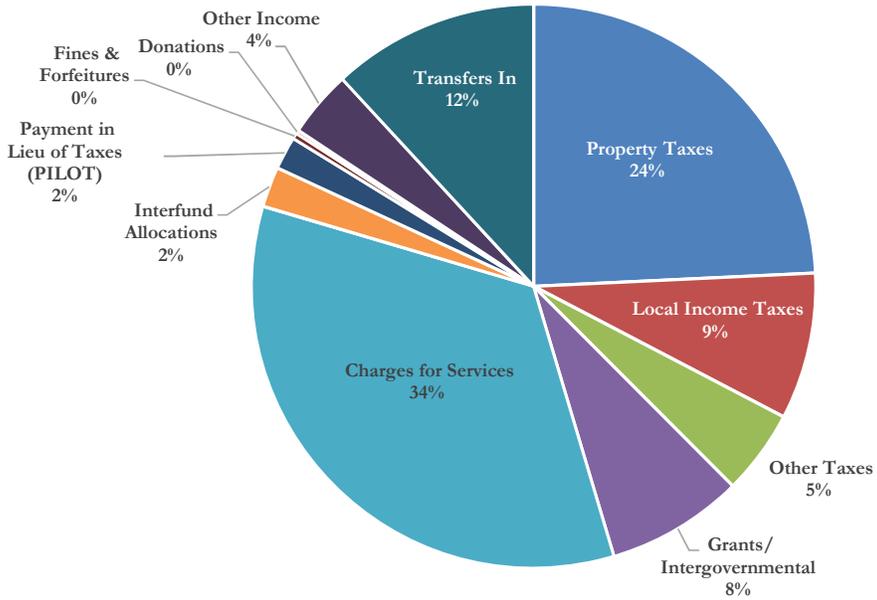
Other Revenue – \$85,976,837, 31.13%

The City collects a variety of other revenue including hotel/motel tax, professional sports development tax, certified technology park funding, internal charges to other City funds (i.e. health insurance premiums), commercial vehicle excise tax, auto excise tax, cable television franchise fees, community development block grants, community support from a local university and other revenue. The revenue collection is monitored on a monthly basis and a report of revenue and expenditures is prepared monthly by the Department of Administration & Finance and distributed to the Mayor, Administration Officials, Department Heads, Fiscal Officers and the Common Council. The monthly financial report is also posted to the City website.

2016 Estimated Revenue by Category



2015 Estimated Revenue by Category



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Capital and Debt

Capital Expenditures

Overview

The City budgets for capital assets using a 5-year window, asking each department to consider their capital needs over this period. The most common capital requests are vehicle and operating equipment replaces, based upon the expected lives of the equipment.

Assets will be capitalized where: (1) ownership title is held by the City of South Bend, (2) the acquisition cost of the item exceeds the capitalization threshold identified in the following table, and (3) the item has a useful life in excess of one year.

<u>Asset Category</u>	<u>Capitalization Threshold</u>
Land	All land is capitalized
Construction in Progress	All construction in progress is capitalized
Infrastructure	\$250,000
Buildings	\$100,000
Land & Building Improvements	\$100,000
Intangibles	\$100,000
Machinery & Equipment	\$ 10,000
Computer & Office Equipment	\$ 10,000
Vehicles	\$ 10,000

Budgeting for constructed items such as infrastructure projects generally follow the same guidelines, although there are extra challenges because there are so many factors that could change the shape of the cash flows the projects, not the least of which, in Northern Indiana, is weather. Further, projects for years 4-5 may not be developed yet.

All capital items are required to have a payment method assigned to them: either Cash for outright purchase or Lease for anything paid in installments such that cash is not impacted as heavily in any particular year. The worksheets for the budget include a template to aid fiscal officers in estimating annual lease payments and these amounts are expected to be part of the departments' Debt Service line in the body of the budget document. Capital acquired by cash has its own line in the document. These distinctions are necessary since our budget

documents are developed with an eye toward the cash balance in each fund.

Supplementary analysis is performed throughout the budget process to ensure that capital costs are properly incorporated into the budget, necessary because capital acquisition isn't directly related to cash flow and is set off in a separate portion of the budget document. Analysis is also performed in review capital acquisition trends by department, to alert the administration to any unexpected changes in capital acquisition requests and allow administration to address those changes as needed.

Financial Impact of Capital Investment

Capital Leases are favored by enterprise funds and those funds with relatively steady revenue streams and are used for routine replacement for larger items such as vehicles.

Cash Purchases are used for one-time or infrequent acquisitions such as infrastructure improvement ("Smart Streets" and the City's Long-Term Control Plan for sewer control). These expenditures are usually made from funds with limited revenue streams and are not expected to require ongoing financial resources beyond basic maintenance. These purchases are considered carefully to ensure that a) the funding source can support these expenditures, b) there is an adequate Return on Investment (ROI) for the expenditures, and c) the ongoing maintenance of the project can be supported either by additional revenue streams created by the project or by other resources of the City.

None of the capital purchases or leases are expected to have a significant impact on the ongoing operating budget. The purchase of certain CNG vehicles for Public Works and Public Safety is expected to result in reduced fuel costs, but the actual benefit is difficult to quantify. There are no anticipated changes in City personnel due to these capital expenditures. Certain Information Technology purchases like the computer refresh program will lead to employee time savings and productivity improvement.

The following pages detail the capital outlays anticipated in detail by fund.

Five-Year Capital Improvement Plan Summary

Fund/Department	Fund/Dept Number	2016 Budget	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast	Total
Palais Royale	101-0405	-	13,000	35,000	45,000	30,000	123,000
Engineering	101-0602	29,000	-	-	-	-	29,000
Parks & Recreation	201	50,000	193,000	36,000	156,000	52,000	487,000
Motor Vehicle Highway	202	1,664,205	1,396,160	1,235,545	1,583,700	601,500	6,481,110
DCI	211	37,000	-	-	-	-	37,000
Central Services Capital	224	50,500	150,000	-	-	-	200,500
Safety & Risk	226	-	25,000	-	-	-	25,000
Local Roads & Streets	251	588,000	440,000	450,000	450,000	450,000	2,378,000
EMS Capital	287	1,829,000	780,000	1,845,000	780,000	1,870,000	7,104,000
IN River Rescue	291	-	-	25,000	-	-	25,000
Federal Drug Enforcement	299	45,000	45,000	45,000	45,000	45,000	225,000
River West TIF	324	13,587,899	10,509,197	9,420,246	8,431,851	8,431,851	50,381,044
COIT	404	314,000	-	-	-	-	314,000
Parks Nonreverting	405	131,000	75,000	75,000	75,000	75,000	431,000
Cumulative Capital Development	406	-	1,200,000	1,200,000	1,200,000	-	3,600,000
EDIT	408	197,500	-	-	-	-	197,500
Major Moves	412	840,000	500,000	475,000	475,000	475,000	2,765,000
MPAC Improvements	416	-	20,000	15,000	30,000	50,000	115,000
West Washington TIF	422	1,074,000	424,000	424,000	424,000	424,000	2,770,000
River East TIF	429	3,230,000	2,358,500	2,412,500	2,187,500	2,187,500	12,376,000
Southside TIF #1	430	5,860,000	3,295,250	2,048,500	1,807,500	1,807,500	14,818,750
Certified Technology Park	439	2,550,000	-	-	-	-	2,550,000
Consolidated Building Department	600	147,677	146,000	138,000	172,000	57,000	660,677
Solid Waste Capital	611	1,780,000	612,000	610,000	860,000	-	3,862,000
Water Works Depreciation	622	644,000	1,203,000	1,130,000	1,203,000	1,132,000	5,312,000
Wastewater Operating	641	950,000	900,000	500,000	410,000	-	2,760,000
Wastewater Depreciation	642	2,487,000	3,819,500	4,587,000	6,308,000	6,290,000	23,491,500
2012 Sewer Bond	661	9,150,000	-	-	-	-	9,150,000
Century Center	670	14,722	-	-	-	-	14,722
		\$ 47,250,503	\$ 28,104,607	\$ 26,706,791	\$ 26,643,551	\$ 23,978,351	\$ 152,683,803

Summary by Funding Source

Cash	33,579,621	23,900,447	23,073,246	22,467,851	23,369,851	126,391,016
Bond	9,150,000	-	-	-	-	9,150,000
Lease	4,520,882	4,204,160	3,633,545	4,175,700	608,500	17,142,787
	\$ 47,250,503	\$ 28,104,607	\$ 26,706,791	\$ 26,643,551	\$ 23,978,351	\$ 152,683,803

Summary by Type

Buildings & Building Improvements	5,414,722	780,000	750,000	780,000	1,180,000	8,904,722
Computers	-	30,000	45,000	-	15,000	90,000
Land & Land Improvements	3,242,500	50,000	-	-	-	3,292,500
Machinery & Equipment	3,658,055	4,026,850	3,504,745	2,059,700	1,087,000	14,336,350
Utilities & Infrastructure	30,634,899	19,677,947	18,330,246	20,291,851	20,034,851	108,969,794
Vehicles	4,300,327	3,539,810	4,076,800	3,512,000	1,661,500	17,090,437
	\$ 47,250,503	\$ 28,104,607	\$ 26,706,791	\$ 26,643,551	\$ 23,978,351	\$ 152,683,803

Depreciation Expense, 2014 CAFR

Governmental Activities:

General Government	565,968
Public Safety	3,588,722
Highways & Streets, General Infrastructure	12,036,194
Culture & Recreation	3,168,927
Economic Development	715,604
Internal Service Funds	121,557
	20,196,972

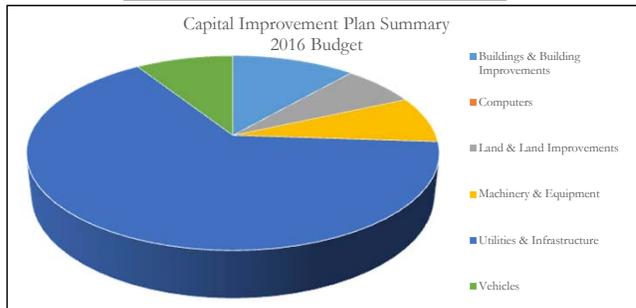
Business-Type Activities

Water	1,880,075
Wastewater	6,087,286
Century Center	785,883
Building Department	124,860
Parking Garages	269,612
Solid Waste	427,958
Golf Course	157,513
	9,733,187

Total Depreciation Expense

\$ 29,930,159

Note: Depreciation expense is a non-cash item that is not budgeted. Depreciation expense, however, is a rough indicator of the amount of capital spending that a local government must make to keep capital assets at minimally acceptable service levels.



Five-Year Capital Improvement Plan Detail

Palais Royale - 101-0405

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET					Total	Justification
			2016	2017	2018	2019	2020		
Replacement Capital									
A/V Sound Upgrade	Cash	14,000	-	-	-	-	-	-	Much needed upgrades.
A/V Lighting Upgrades	Cash	-	-	13,000	-	-	-	13,000	Upgrade existing ellipsoidal lights to LED lights-will reduce energy costs.
Amp Rack Upgrade	Cash	-	-	-	15,000	-	-	15,000	Upgrade/replace with new digital components to improve hose sound.
Curtain Replacement	Cash	-	-	-	20,000	-	-	20,000	Replace dry rotten curtains/drapes around perimeter of ballroom(Phase I).
Carpet Replacement (3rd floor and stairs)	Cash	-	-	-	-	25,000	-	25,000	Replace carpet due to wear and tear.
Curtain Replacement	Cash	-	-	-	-	20,000	-	20,000	Replace dry rotten curtains/drapes around perimeter of ballroom(Phase II).
Masonry Repairs (exterior)	Cash	-	-	-	-	-	10,000	10,000	Repair needed to protect against weather related damage
Curtain Replacement	Cash	-	-	-	-	-	20,000	20,000	Replace dry rotten curtains/drapes around perimeter of ballroom(Phase III).
Totals		14,000	-	13,000	35,000	45,000	30,000	123,000	

Engineering - 101-0602

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET					Total	Justification
			2016	2017	2018	2019	2020		
Replacement Capital									
2015 CNG-equipped vehicle	Lease	29,000	-	-	-	-	-	-	Car budgeted but not purchased yet; first payment won't be due until Jan '16
2016 CNG-equipped vehicle	Lease	-	29,000	-	-	-	-	29,000	
Totals		29,000	29,000	-	-	-	-	29,000	

Parks Department - 201

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET					Total	Justification
			2016	2017	2018	2019	2020		
Replacement Capital									
Motor Vehicles	Cash	-	50,000	-	-	-	-	50,000	Replacement
(2) 4x4 trucks w/ plows	Cash	-	-	70,000	-	70,000	-	140,000	Replacement
(1) Full size van	Cash	-	-	25,000	-	-	-	25,000	Replacement
(1) Mini-Van	Cash	-	-	22,000	-	-	-	22,000	Replacement
(2) Hustler Riding Mowers	Cash	-	-	26,000	26,000	26,000	32,000	110,000	Replacement
(1) 104 inch Hustler Mower	Cash	-	-	20,000	-	-	20,000	40,000	Replacement
Replace Plaza cart	Cash	-	-	-	10,000	-	-	10,000	Replacement
Replace Plaza Riding Mower	Cash	-	-	-	-	15,000	-	15,000	Replacement
Energy Efficient Lighting	Cash	-	-	30,000	-	30,000	-	60,000	Replacement
Replace Plaza Riding Mower	Cash	-	-	-	-	15,000	-	15,000	Replacement
Totals		-	50,000	193,000	36,000	156,000	52,000	487,000	

Motor Vehicle Highway - 202

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET					Total	Justification
			2016	2017	2018	2019	2020		
Replacement Capital									
STREET/TRAFFIC & LIGHTING									
1 - Single Axle Dump Truck	Lease	-	165,000	-	-	-	-	165,000	Replace 282 - 1997
3 - Tandem Axle Dump Truck	Lease	-	675,000	-	-	-	-	675,000	Replace 249, 283, 255 - 1997, 1998
1 - Skid Loader w/ Accessories & Trailer	Lease	-	96,650	-	-	-	-	96,650	Replace 222 - 2001
1 - One-Ton Utility Truck	Lease	-	64,905	-	-	-	-	64,905	Replace 211 - 2014
1 - 4WD Pick Up w/ Plow	Lease	-	48,815	-	-	-	-	48,815	Replace 203 - 2004
1 - 185 CFM Air Compressor	Lease	-	25,335	-	-	-	-	25,335	Replace 210C - 1995
1 - 9-Ton Roller & Trailer	Lease	-	150,000	-	-	-	-	150,000	Replace 217R - 1994
2 - A Trucks	Lease	-	180,000	-	-	-	-	180,000	Replace 205A, 206A - 2004
1 - 3/4 Ton Pick Up 4WD w/ Plow	Lease	-	46,500	-	-	-	-	46,500	
1 - Platform Truck	Lease	-	140,000	-	-	-	-	140,000	
1 - Message Board w/ Radar	Lease	-	22,000	-	-	-	-	22,000	
2 - Single Axle Dump Truck	Lease	-	-	330,000	-	-	-	330,000	Replace 262, 281 - 1998
2 - Tandem Axle Dump Truck	Lease	-	-	450,000	-	-	-	450,000	Replace 258, 251 - 1998
1 - Skid Loader w/ Accessories & Trailer	Lease	-	-	102,450	-	-	-	102,450	Replace 292 - 2004
1 - 185 CFM Air Compressor	Lease	-	-	26,860	-	-	-	26,860	Replace 212C - 2001
2 - A Trucks	Lease	-	-	190,800	-	-	-	190,800	Replace 207A, 212A - 2004
1 - 4X4 SUV	Lease	-	-	35,000	-	-	-	35,000	Replace 201 - 2007
1 - 3/4 Ton Pick Up 4WD w/ Plow	Lease	-	-	46,050	-	-	-	46,050	
1 - Bucket Truck	Lease	-	-	165,000	-	-	-	165,000	
4 - Tandem Axle Dump Truck	Lease	-	-	-	900,000	-	-	900,000	Replace 230, 239, 240, 265 - 2003, 2008
1 - ONE-Ton Utility Truck	Lease	-	-	-	68,800	-	-	68,800	Replace 211 - 2016
1 - 4WD Pick Up w/ Plow	Lease	-	-	-	51,745	-	-	51,745	Replace 210 - 2006
1 - Alley Maintainer	Lease	-	-	-	145,000	-	-	145,000	Replace 285 - 1995
1 - Road Patcher	Lease	-	-	-	20,000	-	-	20,000	Replace 246 - 2001
2 - Single Axle Dump Truck	Lease	-	-	-	-	330,000	-	330,000	Replace 248, 256 - 2004
2 - Tandem Axle Dump Truck	Lease	-	-	-	-	450,000	-	450,000	Replace 227, 268 - 2006
1 - Forklift	Lease	-	-	-	-	20,000	-	20,000	Replace 214 - 1987
1 - 12-Ton Roller & Trailer	Lease	-	-	-	-	140,000	-	140,000	Replace 224R - 2000
1 - Alley Maintainer	Lease	-	-	-	-	153,700	-	153,700	Replace 286 - 1997
1 - Front End Loader	Lease	-	-	-	-	275,000	-	275,000	Replace 299 - 2000
1 - Bucket Truck	Lease	-	-	-	-	165,000	-	165,000	
1 - 4WD Pick Up w/ Plow	Lease	-	-	-	-	-	45,000	45,000	Replace 208
1 - Skid Loader w/ Accessories & Trailer	Lease	-	-	-	-	-	100,000	100,000	
1 - Road Patcher	Lease	-	-	-	-	-	200,000	200,000	Replace 242
1 - Alley Maintainer	Lease	-	-	-	-	-	160,000	160,000	Replace 289
1 - 4WD Pick Up w/ Plow	Lease	-	-	-	-	-	46,500	46,500	
Signal Cabinets	Lease	50,000	50,000	50,000	50,000	50,000	50,000	250,000	Replace Outdated/Obsolete Signal Cabinets
Totals		50,000	1,664,205	1,396,160	1,235,545	1,583,700	601,500	6,481,110	

Five-Year Capital Improvement Plan Detail

Department of Community Investment Admin - 211

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET					Total	Justification
			2016	2017	2018	2019	2020		
Replacement Capital									
Cargo Van	Cash	-	37,000	-	-	-	-	37,000	Current van breaks down excessively and Equipment Services recommends replacement
Totals		-	37,000	-	-	-	-	37,000	

Central Services Capital - 224

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET					Total	Justification
			2016	2017	2018	2019	2020		
Replacement Capital									
In ground Hoists (2), Sample Street Garage	Cash	-	40,000	-	-	-	-	40,000	Safety, 24 yrs. old
In ground Hoist - (1) North Garage	Cash	-	-	150,000	-	-	-	150,000	Safety, outdated, 23 yrs. old
Pressure Washer replacement at North Garage	Cash	-	10,500	-	-	-	-	10,500	Old parts are becoming obsolete, 23 yrs. old
Totals		-	50,500	150,000	-	-	-	200,500	

Liability Insurance - 226

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET					Total	Justification
			2016	2017	2018	2019	2020		
Replacement Capital									
Replace vehicle	Cash	-	-	25,000	-	-	-	25,000	Ageing of current vehicle.
Totals		-	-	25,000	-	-	-	25,000	

Loss Recovery - 227

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET					Total	Justification
			2016	2017	2018	2019	2020		
Project Capital									
Commercial Corridors:		-	-	-	-	-	-	-	2015 Budget was all encumbered from 2014
Electrical (Martell)	Cash	187,197	-	-	-	-	-		
Landscaping (Fuerbringer)	Cash	227,205	-	-	-	-	-		
Streetscapes (Reith-Riley)	Cash	1,109,406	-	-	-	-	-		
Zoning revisions (Lori Gallas)	Cash	156,500	-	-	-	-	-		
Facade improvements (Urban Enterprise Assn)	Cash	100,000	-	-	-	-	-		
Legal services (Heppenheimer & Korpel)	Cash	108,800	-	-	-	-	-		
Totals		1,889,108	-	-	-	-	-		

Local Roads & Streets - 251

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET					Total	Justification
			2016	2017	2018	2019	2020		
Project Capital									
Boland Trail	Cash	290,355	-	-	-	-	-	290,355	\$265,355 encumbered from 2014
Traffic calming devices	Cash	50,000	50,000	-	-	-	-	50,000	
Bendix Drive Lathrop to I-80/90	Cash	290,000	-	-	-	-	-	290,000	TBD
Safe Routes to School: Harrison & Coquillard	Cash	350,000	-	-	-	-	-	350,000	
Olive Street, Sample to Tucker	Cash	168,000	118,000	-	-	-	-	118,000	TBD
Other projects	Cash	172,000	-	-	-	-	-	172,000	
Mid-year appropriation: Safe Routes	Cash	200,000	420,000	-	-	-	-	420,000	\$180K not reimbursable; remainder reimbursed at 80%
Olive-Sample overpass	Cash	68,137	-	-	-	-	-	68,137	2015 Budget encumbered from 2014
Capital projects	Cash	-	-	440,000	450,000	450,000	450,000	1,790,000	
Totals		1,588,492	588,000	440,000	450,000	450,000	450,000	2,378,000	

Emergency Medical Service Capital - 287

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET					Total	Justification
			2016	2017	2018	2019	2020		
Replacement Capital									
2 Pumper Trucks	Cash	-	900,000	-	900,000	-	925,000	2,725,000	Apparatus replacement schedule to retire rigs from front line after 20 years
Ambulance Refurbishment	Cash	-	150,000	-	165,000	-	165,000	480,000	Apparatus replacement schedule to retire rigs from front line after 5 years
Mid Sized Sedan	Cash	-	29,000	30,000	30,000	30,000	30,000	149,000	Adhering to Apparatus Replacement Schedule
Project Capital									
Capital Projects TBD	Cash	750,000	750,000	750,000	750,000	750,000	750,000	3,750,000	
Totals		750,000	1,829,000	780,000	1,845,000	780,000	1,870,000	7,104,000	

Indiana River Rescue - 291

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET					Total	Justification
			2016	2017	2018	2019	2020		
Replacement Capital									
Miscellaneous Rescue Equipment as needed	Cash	25,000	-	-	25,000	-	-	25,000	Replacements for worn equipment
Totals		25,000	-	-	25,000	-	-	25,000	

Five-Year Capital Improvement Plan Detail

COPS MORE Grants - 295

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET		FORECAST			Total	Justification
			2016	2017	2018	2019	2020		
Replacement Capital									
Police Equipment and Motor Vehicle Replacements	Cash	66,500	-	-	-	-	-	-	Replacements
Totals		66,500	-	-	-	-	-	-	

Federal Drug Enforcement - 299

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET		FORECAST			Total	Justification
			2016	2017	2018	2019	2020		
Replacement Capital									
Vehicles	Cash	130,000	45,000	45,000	45,000	45,000	45,000	225,000	Replace vehicles for special operations
Totals		130,000	45,000	45,000	45,000	45,000	45,000	225,000	

River West TIF (Airport) - 324

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET		FORECAST			Total	Justification
			2016	2017	2018	2019	2020		
Project Capital									
Infrastructure	Cash	10,460,802	3,659,941	3,970,917	2,447,808	2,953,027	2,953,027	15,984,720	Improvements to increase assessed value in River West TIF area
Jobs	Cash	23,581,338	9,927,958	5,817,363	5,524,630	2,061,027	2,061,027	25,392,005	Improvements to increase assessed value in River West TIF area
Public Facilities	Cash	272,666	-	480,611	965,205	1,953,027	1,953,027	5,351,870	Improvements to increase assessed value in River West TIF area
Parks	Cash	12,220	-	240,306	482,603	1,464,770	1,464,770	3,652,449	Improvements to increase assessed value in River West TIF area
Totals		34,327,026	13,587,899	10,509,197	9,420,246	8,431,851	8,431,851	50,381,044	

Zoo Endowment - 403

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET		FORECAST			Total	Justification
			2016	2017	2018	2019	2020		
Replacement Capital									
Zoo Capital Improvements	Cash	49,000	-	-	-	-	-	-	Various improvements, as required
Totals		49,000	-	-	-	-	-	-	

County Option Income Tax (COIT) - 404

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET		FORECAST			Total	Justification
			2016	2017	2018	2019	2020		
Replacement Capital									
Laser fiche replacement	Cash	-	39,000	-	-	-	-	39,000	
Project Capital									
Land	Cash	-	95,000	-	-	-	-	95,000	
Bus Shelters	Cash	-	180,000	-	-	-	-	180,000	
Totals			314,000	-	-	-	-	314,000	

Park Nonreverting Capital - 405

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET		FORECAST			Total	Justification
			2016	2017	2018	2019	2020		
Replacement Capital									
Mower	cash	-	15,000	15,000	15,000	15,000	15,000	75,000	Replacement
Golf Capital	cash	-	60,000	50,000	50,000	50,000	50,000	260,000	Replacement
East Race Rafts	cash	-	20,000	10,000	10,000	10,000	10,000	60,000	Replacement
Zoo Capital	cash	-	36,000	-	-	-	-	36,000	Possible transfer
Totals			131,000	75,000	75,000	75,000	75,000	431,000	

Cumulative Capital Development - 406

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET		FORECAST			Total	Justification
			2016	2017	2018	2019	2020		
Replacement Capital									
Police Vehicles and Related Equipment	Lease	-	-	1,200,000	1,200,000	1,200,000	-	3,600,000	Regular replacement of police vehicles and equipment through a lease (COIT Fund 404 is also used for police department vehicle leases)
Totals				1,200,000	1,200,000	1,200,000		3,600,000	

Economic Development Income Tax (EDIT) - 408

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET		FORECAST			Total	Justification
			2016	2017	2018	2019	2020		
Project Capital									
Land Purchases	Cash	-	197,500	-	-	-	-	197,500	
Totals			197,500	-	-	-	-	197,500	

Five-Year Capital Improvement Plan Detail

Major Moves - 412

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET		FORECAST			Total	Justification
			2016	2017	2018	2019	2020		
Replacement Capital									
Surveying system	Cash	31,990	-	-	-	-	-	-	2015 Bud encumbered from 2014
Project Capital									
Streets and Alleys (0401)									2015 Bud encumbered from 2014
Utility relocation (INDOT)	Cash	173,020	-	-	-	-	-	-	2015 Bud encumbered from 2014
Streets and Alleys (0602)									
Smart Streets	Cash	964,384	-	-	-	-	-	-	\$14,384 of 2015 Bud encumbered from 2014
Roundabout, MLK/LWW	Cash	350,000	-	-	-	-	-	-	
Corridor alley improvements	Cash	30,000	-	-	-	-	-	-	
2-way traffic	Cash	330,852	-	-	-	-	-	-	2015 Bud encumbered from 2014
Olive-Sample Overpass	Cash	224,139	510,000	-	-	-	-	510,000	2015 Bud encumbered from 2014
Jefferson streetscape	Cash	27,595	-	-	-	-	-	-	2015 Bud encumbered from 2014
Commercial corridors	Cash	179,509	-	-	-	-	-	-	2015 Bud encumbered from 2014
Marion Street roundabout	Cash	546,816	-	-	-	-	-	-	2015 Bud encumbered from 2014
Bartlett Street roundabout	Cash	237,755	-	-	-	-	-	-	
Road improvements	Cash	-	-	500,000	475,000	475,000	475,000	1,925,000	
Boiland Trail	Cash	-	250,000	-	-	-	-	250,000	Moved from LRSA for 2016
Rendix Drive Lathrop to I-80/90	Cash	-	80,000	-	-	-	-	80,000	
Totals		3,096,060	840,000	500,000	475,000	475,000	475,000	2,765,000	

Morris PAC Improvement - 416

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET		FORECAST			Total	Justification
			2016	2017	2018	2019	2020		
Replacement Capital									
No capital Request for 2015		-	-	-	-	-	-	-	
No capital Request for 2016		-	-	-	-	-	-	-	
Dimmer Rack Upgrade (Lighting 1/3)	Cash	-	-	20,000	-	-	-	20,000	Existing equipment is 15 years old-out of date with current production needs
ETC Console Replacement (Lighting 2/3)	Cash	-	-	-	15,000	-	-	15,000	Existing equipment is 15 years old-out of date with current production needs
Unison Control Upgrade (Lighting 3/3)	Cash	-	-	-	-	30,000	-	30,000	Existing equipment is 15 years old-out of date with current production needs
Main Stage Curtain Replacement	Cash	-	-	-	-	-	50,000	50,000	Existing equipment is 15 years old and showing signs of excessive wear and dry rot
Totals		-	-	20,000	15,000	30,000	50,000	115,000	

West Washington TIF - 422

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET		FORECAST			Total	Justification
			2016	2017	2018	2019	2020		
Project Capital									
Infrastructure	Cash	-	674,000	350,000	200,000	424,000	424,000	2,072,000	Improvements in and around City Cemetery area
Parks	Cash	730,300	400,000	50,000	-	-	-	450,000	Improvements in and around City Cemetery area
Jobs	Cash	-	-	24,000	224,000	-	-	248,000	
Totals		730,300	1,074,000	424,000	424,000	424,000	424,000	2,770,000	

River East TIF (Northeast Development) - 429

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET		FORECAST			Total	Justification
			2016	2017	2018	2019	2020		
Project Capital									
Infrastructure	Cash	3,343,235	570,000	391,500	337,500	450,000	450,000	2,199,000	Improvements in River East Area to spur development
Jobs	Cash	2,555,752	2,090,000	1,575,500	1,737,500	950,000	950,000	7,303,000	Improvements in River East Area to spur development
Public Facilities	Cash	91,070	380,000	261,000	225,000	450,000	450,000	1,766,000	Improvements in River East Area to spur development
Parks	Cash	1,123,423	190,000	130,500	112,500	337,500	337,500	1,108,000	Improvements in River East Area to spur development
Totals		7,113,480	3,230,000	2,358,500	2,412,500	2,187,500	2,187,500	12,376,000	

Southside TIF #1 - 430

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET		FORECAST			Total	Justification
			2016	2017	2018	2019	2020		
Project Capital									
Infrastructure	Cash	1,913,056	4,740,000	2,039,750	361,500	482,000	482,000	8,105,250	Improvements to South Side area
Jobs	Cash	209,324	880,000	1,050,750	1,325,500	482,000	482,000	4,220,250	Improvements to South Side area
Public Facilities	Cash	33,513	160,000	136,500	241,000	482,000	482,000	1,501,500	Improvements to South Side area
Parks	Cash	16,757	80,000	68,250	120,500	361,500	361,500	991,750	Improvements to South Side area
Totals		2,172,650	5,860,000	3,295,250	2,048,500	1,807,500	1,807,500	14,818,750	

Certified Technology Park TIF - 439

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET		FORECAST			Total	Justification
			2016	2017	2018	2019	2020		
Project Capital									
Ignition Park Improvements	Cash	5,000,000	2,550,000	-	-	-	-	2,550,000	Develop infrastructure to attract private business investment
Totals		5,000,000	2,550,000	-	-	-	-	2,550,000	

Five-Year Capital Improvement Plan Detail

Consolidated Building Department - 600

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET					Total	Justification
			2016	2017	2018	2019	2020		
Replacement Capital									
Animal Care and Control									
2017 Extended Cargo Van - Animal Ctrl	Lease	-	-	55,000	-	-	-	55,000	All these vehicles are old (2005/2006). Repair cost are high
2018 Extended Cargo Van - Animal Ctrl	Lease	-	-	-	55,000	-	-	55,000	
2019 Extended Cargo Van - Animal Ctrl	Lease	-	-	-	-	55,000	-	55,000	
Code Enforcement									
2015 Mid Size 4X4 Pickup with CNG	Lease	-	39,677	-	-	-	-	39,677	
2016 Mid Size 4x4 Pickup with CNG	Lease	-	40,000	-	-	-	-	40,000	
2017 Mid Size 4X4 Pickup with CNG	Lease	-	-	40,000	-	-	-	40,000	
2018 Mid Size 4X4 Pickup with CNG	Lease	-	-	-	40,000	-	-	40,000	
2018 4X4 w/plow w/CNG	Lease	-	-	-	43,000	-	-	43,000	
2019 Mid Size 4X4 Pickup with CNG	Lease	-	-	-	-	40,000	-	40,000	
2019 4X4 w/plow w/CNG	Lease	-	-	-	-	43,000	-	43,000	
2020 Mid Size 4X4 Pickup with CNG	Lease	-	-	-	-	-	40,000	40,000	
Building Department									
Compact Car - Gas	Lease	-	17,000	-	-	-	-	17,000	Replacement of fleet vehicles
Compact Car - Gas	Lease	-	17,000	-	-	-	-	17,000	Replacement of fleet vehicles
Compact Car - Gas	Lease	-	17,000	-	-	-	-	17,000	Replacement of fleet vehicles
Compact Car - Gas	Lease	-	17,000	-	-	-	-	17,000	Replacement of fleet vehicles
Compact Car - Gas	Lease	-	-	17,000	-	-	-	17,000	Replacement of fleet vehicles
Compact Car - Gas	Lease	-	-	17,000	-	-	-	17,000	Replacement of fleet vehicles
Compact Car - Gas	Lease	-	-	-	17,000	-	-	17,000	Replacement of fleet vehicles
Compact Car - Gas	Lease	-	-	-	17,000	-	-	17,000	Replacement of fleet vehicles
Compact Car - Gas	Lease	-	-	-	-	17,000	-	17,000	Replacement of fleet vehicles
Totals		-	147,677	146,000	138,000	172,000	57,000	660,677	

Parking Garages - 601

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET					Total	Justification
			2016	2017	2018	2019	2020		
Project Capital									
Concrete repair	Cash	184,854	-	-	-	-	-	-	Concrete work to keep garages structurally sound
Totals		184,854	-	-	-	-	-	-	

Solid Waste Capital - 611

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET					Total	Justification
			2016	2017	2018	2019	2020		
Replacement Capital									
Hook/Lift Grapple Combo w/CNG	Lease	-	315,000	-	-	-	-	315,000	Replacing 2000 unit 566
Pick up truck w/CNG	Lease	-	40,000	-	-	-	-	40,000	Replacing 2004 unit 595
3 Front Load Currotto w/CNG	Lease	-	1,125,000	-	-	-	-	1,125,000	Replacing 2003 units 573,575,578
Yard waste totes	Lease	-	300,000	-	-	-	-	300,000	To provide containers City wide for totes only program
Hook/Lift Grapple Combo w/CNG	Lease	-	-	350,000	-	-	-	350,000	Replacing 2003 unit 580
Utility Trailer	Lease	-	-	12,000	-	-	-	12,000	Replacing 1987 unit 590
LEACH 25 YD TR PKR w/CNG	Lease	-	-	250,000	-	-	-	250,000	Replacing 2009 unit 570
LEACH 25 YD TR PKR w/CNG	Lease	-	-	-	250,000	-	-	250,000	Replacing 2010 unit 569
Front Load Currotto w/CNG	Lease	-	-	-	360,000	-	-	360,000	Replacing 2011 unit 561
LEACH 25 YD TR PKR w/CNG	Lease	-	-	-	-	250,000	-	250,000	Replacing 2011 unit 584
LEACH 25 YD TR PKR w/CNG	Lease	-	-	-	-	250,000	-	250,000	Replacing 2011 unit 567
Front Load Currotto w/CNG	Lease	-	-	-	-	360,000	-	360,000	Replacing 2011 unit 564
Totals		-	1,780,000	612,000	610,000	860,000	-	3,862,000	

Five-Year Capital Improvement Plan Detail

Water Works Depreciation - 622

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET FORECAST					Total	Justification
			2016	2017	2018	2019	2020		
Replacement Capital									
Vehicles (Trucks & Heavy Equipment)	Cash	383,000	-	-	-	-	-	-	
Server Replacement -Interactive Voice Response System	Cash	26,000	-	-	-	-	-	-	
SCADA PLC Replacement	Cash	40,000	-	-	-	-	-	-	
Dump Truck	Cash	-	225,000	-	-	-	-	225,000	Replace unit 520 - 2001 Sterling Dump Truck
1 Ton Dump Truck	Cash	-	60,000	-	-	-	-	60,000	Replace unit 511 - 2008 Ford Truck
Mini Cargo Van	Cash	-	99,000	132,000	-	-	-	33,000	Replace multiple units 516, 525, 557, 507, 524, 556, 561, 513
Mid Size Passenger Car	Cash	-	108,000	27,000	-	-	-	135,000	Replace multiple units 515, 517, 519, 531, 526
2 WD Pickup Truck w/Utility Bodies	Cash	-	82,000	-	-	-	82,000	164,000	Replace units 530, 538, 506, 548
Sports Utility Vehicle	Cash	-	-	33,000	-	-	-	33,000	Replace unit 537 - 2010 Ford Hev' Truck
Loader	Cash	-	-	110,000	-	-	-	110,000	Replace unit 555 - 2002 Case Loader
Case Loader	Cash	-	-	125,000	-	-	-	125,000	Replace unit 586 - 2009 Case Loader
Front End Loader	Cash	-	-	-	110,000	-	-	110,000	Replace unit 564 - 2004 Wheel Loader
Skid Loader	Cash	-	-	75,000	-	-	-	75,000	Replace unit 584 - 1993 Skid Steer
Track Excavator	Cash	-	-	-	-	175,000	-	175,000	Replace unit 575 - 1998 Excavator
Wheel Excavator	Cash	-	-	-	160,000	-	-	160,000	Replace unit 505 - 1990 Crane/Hoe
Victor Truck	Cash	-	-	-	-	-	400,000	400,000	Replace unit 377 - 2013 Victor
Van	Cash	-	-	-	-	-	40,000	40,000	Replace unit 541 - 2010 Chevy Van
Disc Chopper Lawn Mower	Cash	-	-	-	-	10,000	-	10,000	Replace unit 566 - 2012 Disc Chopper Lawn Mower
Solar Arrow Board	Cash	-	-	-	-	20,000	-	20,000	Replace units 598 & 599 - 1998 & 1999 Arrow Boards
Concrete/ Asphalt Saw	Cash	-	40,000	-	-	-	-	40,000	Current saw is not a full-depth saw and full depth removal is necessary for road repairs
Line Stopping/Side Tapping Cutter	Cash	-	15,000	-	-	-	-	15,000	Current line stopping equipment is 20 plus years old
Project Capital									
Generator w/Auto Switch	Cash	54,000	-	-	-	-	-	-	
Water Main Extension	Cash	250,000	-	-	-	-	-	-	
Hydro-Excavator Vector	Cash	-	-	-	360,000	-	-	360,000	Increased number of buried utilities in public right of way and utilization avoids line damage
Meadow Lane-Edison Avenue to Lombardy Drive	Cash	-	-	451,000	-	-	-	451,000	Upgrade and replace 1,800' of 6" main & 55 services
Edison Avenue-W Sample St to Meadow Lane	Cash	-	-	-	-	262,000	-	262,000	Upgrade and replace 1,050' of 6" main & 31 services
Greenview Ave/Fairway Loop-W Sample St to Silver Ln	Cash	-	-	-	-	-	409,000	409,000	Upgrade and replace 1,700' of 6" main & 35 services
Barberry Ln-Meadow Ln to Maywood Pl to Birwood Ave	Cash	-	-	-	250,000	-	-	250,000	Upgrade and replace 1,000' of 6" main & 28 services
Trent Way/Piedmont loop to Woodmont Drive	Cash	-	-	-	-	404,000	-	404,000	Upgrade and replace 1,650' of 6" main & 41 services
Water Main Extension Program	Cash	-	-	250,000	250,000	-	-	1,000,000	Growth/Expansion opportunities for unforeseen projects
Orion Mobile Meter Reading System	Cash	-	15,000	-	-	-	-	15,000	Essential for reading water meter
Totals		753,000	644,000	1,203,000	1,130,000	1,203,000	1,132,000	5,312,000	

Water Works Construction - 623

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET FORECAST					Total	Justification
			2016	2017	2018	2019	2020		
Replacement Capital									
Pinhook Water Treatment Efficiency Improvements	Bond	59,600	-	-	-	-	-	-	Final project completion -2015
Totals		59,600	-	-	-	-	-	-	

Wastewater Operations & Maintenance (O&M) - 641

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET FORECAST					Total	Justification
			2016	2017	2018	2019	2020		
Replacement Capital									
Wastewater - Tub Grinder for Organic Resources	Lease	-	-	900,000	-	-	-	900,000	Currently rent & repair a unit each year to make mulch from accumulated organic materials
Wastewater - Trommel Screen Machine for Org. Resources	Lease	-	-	-	500,000	-	-	500,000	Replace 1999 s/n 611
Wastewater - Front end loader for Organic Resources	Lease	-	-	-	-	310,000	-	310,000	Replace 2006 s/n 613
Wastewater - Bulldozer for Organic Resources	Lease	-	-	-	-	100,000	-	100,000	Replace 1989 s/n 614
Wastewater - Semi Tractor for Organic Resources	Lease	-	165,000	-	-	-	-	165,000	Replace s/n 493
Wastewater - Quad Axle Dump Truck for Organic Resources	Lease	-	235,000	-	-	-	-	235,000	Replace s/n 620
Wastewater - Compost Pile Turner for Organic Resources	Lease	-	550,000	-	-	-	-	550,000	Replace s/n 645
Totals		-	950,000	900,000	500,000	410,000	-	2,760,000	

Five-Year Capital Improvement Plan Detail

Wastewater/Sewage Depreciation - 642

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET FORECAST					Total	Justification
			2016	2017	2018	2019	2020		
Replacement Capital									
Wastewater - Various vehicles & equipment	Cash	222,000	-	-	-	-	-	-	
Sewers - Various vehicles & equipment	Cash	1,137,000	-	-	-	-	-	-	
Wastewater - passenger car	Cash	-	29,000	26,500	-	-	-	55,500	Replace 2006 s/n 410, 2010 s/n 499
Wastewater - 3/4 ton pick-ups	Cash	-	68,000	40,000	-	32,000	40,000	180,000	Replace 2007 s/n 481, 2006 s/n 497, 2005 s/n 674, 2008 s/n 484, 2011 s/n 655
Wastewater - 3/4 ton cargo van	Cash	-	40,000	-	-	36,000	-	76,000	Replace 2006 s/n 494, 2010 s/n 496
Wastewater - riding mower	Cash	-	15,000	-	15,000	-	-	30,000	Replace 1997 s/n 628, 2008 s/n 670
Wastewater - Utility cart	Cash	-	15,000	-	-	-	-	15,000	Replace 2006 s/n 676
Wastewater - SCADA servers	Cash	-	-	30,000	45,000	-	15,000	90,000	Upgrade existing remote monitoring servers for SCADA, Historian, & Maximo
Wastewater - ICP Lab testing equipment	Cash	-	-	-	-	80,000	-	80,000	Beyond useful life.
Wastewater - Influent sluice gate replacement	Cash	-	-	1,000,000	-	-	-	1,000,000	Slide gates are stuck in place, unable to work as designed
Wastewater - Forklift	Cash	-	-	15,000	-	-	-	15,000	Replace 2002 s/n 483
Wastewater - Diesel trash pump	Cash	-	-	-	12,000	-	-	12,000	Replace 1991 s/n 627
Wastewater - Pressure washer	Cash	-	-	-	-	10,000	-	10,000	Replace 2007 s/n 646
Wastewater - S/A Crane truck	Cash	-	-	-	-	-	235,000	235,000	Replace 2000 s/n 470
Sewers-Jet Rodder	Cash	-	284,000	369,000	370,000	-	-	1,023,000	Replace s/n 461 in 2016, s/n 486 in 2017, s/n 488 in 2018
Sewers-7'A Dump Truck w/Plow	Cash	-	233,000	185,000	-	-	-	418,000	Replace s/n 463 in 2016, s/n 484 in 2017
Sewers-2 ea 3/4 Ton 4WD Pick-ups w/plows	Cash	-	86,000	54,000	-	-	-	140,000	Replace s/n 454, s/n 465 in 2016, s/n 453 in 2017
Sewers-Camera Truck (2016), Vacuum Sweeper (2019)	Cash	-	300,000	-	-	300,000	-	600,000	Replace s/n 487
Sewers-2 ea 3/4 Ton 4WD Extended Cab Pick-ups w/plows	Cash	-	90,000	200,000	110,000	-	-	400,000	Replace s/n 458, s/n 471 in 2016, s/n 472, s/n 477 in 2017, s/n 450 in 2018
Sewers-Compressors w/90# hammer	Cash	-	50,000	-	-	-	-	50,000	Replace s/n 636
Sewers-2 ea Husler Commercial duty Mowers w/trailer	Cash	-	52,000	-	125,000	100,000	-	277,000	Replace 4 tractors s/n 616A in 2018, s/n 618C in 2019
Sewers-Single Axle Dump trucks	Cash	-	-	-	270,000	-	-	270,000	Replace s/n 467, s/n 475 in 2018
Sewers-Wood chipper	Cash	-	-	-	40,000	-	-	40,000	Replace s/n 607
Sewers-Backhoe w/Needle	Cash	-	-	-	-	150,000	-	150,000	Replace s/n 606 in 2019
Project Capital									
Wastewater - Ethanol/Calvert St. Lift Station	Cash	600,000	-	-	-	-	-	-	Not accomplished in 2015. Beyond useful life, per Jones & Henry Facility Plan
Wastewater - Back-up generators for WWTP	Cash	1,400,000	-	-	-	-	-	-	Piping to move cleaned gas to be used to run Cat engine
Sewers - Manhole Rehab	Cash	1,000,000	-	-	-	-	-	-	Beyond useful life, per Jones & Henry Facility Plan
Sewers - Sewer Slip lining	Cash	1,000,000	-	-	-	-	-	-	Moisture causing deterioration of bricks and windows have lost thermal seals
Wastewater - Ethanol/Calvert St. Lift Station	Cash	-	600,000	-	-	-	-	600,000	
Wastewater - Cleaned digester gas utilization project	Cash	-	625,000	-	-	-	-	625,000	
Wastewater - Lift station replacements	Cash	-	-	500,000	600,000	600,000	600,000	2,300,000	
Wastewater - Admin building exterior renovations	Cash	-	-	-	-	-	400,000	400,000	
Wastewater - Back-up generators for WWTP	Cash	-	-	1,400,000	1,000,000	-	-	2,400,000	Back-up power to operate WWTP during power failure. Unable to accomplish in 2015.
Long Term Control Projects per Consent Decree	Cash	-	-	-	2,000,000	5,000,000	5,000,000	12,000,000	Projects to comply with Consent Decree
Totals		5,359,000	2,487,000	3,819,500	4,587,000	6,308,000	6,290,000	23,491,500	

2012 Sewer Bond - 661

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET FORECAST					Total	Justification
			2016	2017	2018	2019	2020		
Project Capital									
Sewer separation projects	Bond	4,000,000	4,500,000	-	-	-	-	4,500,000	Compliance with EPA Consent Decree
Wastewater Treatment Plant upgrades	Bond	11,000,000	4,650,000	-	-	-	-	4,650,000	Compliance with EPA Consent Decree
Totals		15,000,000	9,150,000	-	-	-	-	9,150,000	

Century Center Operating - 670

Fund Summary - Five-Year Capital Improvement Plan

Name	Funding Source	2015 Budget	BUDGET FORECAST					Total	Justification
			2016	2017	2018	2019	2020		
Project Capital									
Building projects	Cash	243,951	14,722	-	-	-	-	14,722	
Totals		243,951	14,722	-	-	-	-	14,722	

Debt

Debt Policy

1. Debt management will provide for the protection and maintenance of the City's AA bond rating, the maintenance of adequate debt service reserves, compliance with debt covenant provisions, and appropriate disclosure to investors, underwriters, and rating agencies.
2. The City's compliance officer is the City Controller. Compliance monitoring will be performed annually.
3. The term of any City debt issue, including lease-purchases, shall not exceed the useful life of the assets being acquired by the debt issue.
4. All debt issuance shall comply with federal, State and City requirements. All IRS regulations in regards to post-issuance tax compliance will be followed.
5. The City shall maintain an ongoing performance monitoring system of the various outstanding bond indebtedness. This is particularly important as funds borrowed for a project today are not available to fund other projects tomorrow and funds committed for debt service payments today are not available to fund operations in the future.
6. The City shall maintain all spending records related to bond issuance until at least three years after the final maturity is redeemed.
7. The City will maintain good, ongoing communication with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement).
8. Accompanying each debt issue will be an assessment of the City's capacity to repay the debt. The assessment will address the effects on the current operating budget, as well as identify the resources that will be utilized to repay the debt.
9. Long-term borrowing will not be used to finance current operations or normal maintenance and will only be considered for significant capital and infrastructure improvements.
10. The City will try to keep the average maturity of general obligation bonds at or below twenty years.
11. The City will generally conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility or the use of an unusual or complex financing or security structure.
12. The City will not issue tax or revenue anticipation notes.

13. The City will strive to maintain a reliance on pay-go financing for its capital improvements, whenever possible.
14. The City will follow the general debt limits as stated by Indiana law, which mandates a 2% debt limit on net assessed valuation for certain type of general obligation and other debt.
15. The city will report all debt to the Indiana Department of Local Government Finance (DLGF) using its Gateway Reporting program.

**CITY OF SOUTH BEND, INDIANA
COMPUTATION OF LEGAL DEBT
MARGIN DECEMBER 31, 2014 (\$'s whole)**

Civil City

Net Assessed Valuation (2013 pay 2014) of Taxable Property in South Bend	\$2,209,726,672
Debt limit: 2% of one third thereof	14,731,511
Less Bonds subject to limitation:	
County Economic Development Income Tax Refunding Revenue Bonds, Series 2006 A	(1,060,000)
County Economic Development Income Tax Refunding Revenue Bonds, Series 2006 B	(995,000)
Redevelopment District Taxable Revenue Bonds, Series 2010	<u>(2,915,000)</u>
Issuance Margin	<u><u>\$9,761,511</u></u>
Percentage of Debt to Debt Limit	<u><u>33.74%</u></u>

Redevelopment District

Net Assessed Valuation (2012 pay 2013) of Taxable Property in South Bend	\$2,209,726,672
Debt limit: 2% of one third thereof	14,731,511
Less Bonds subject to limitation:	
Special Taxing District Bonds of 2014	<u>(3,010,000)</u>
Issuance Margin	<u><u>\$11,721,511</u></u>
Percentage of Debt to Debt Limit	<u><u>20.43%</u></u>

A 2% debt limit is established by the Constitution of the State of Indiana. This limit is established for general obligation bonds, Economic Development Income Tax revenue bonds, tax revenue notes and other types of indebtedness. This limitation does not include revenue bonds payable from governmental funds (excluding EDIT bonds) shown in the general long term debt account group. Indiana law allows the creation of separate municipal corporations to provide vital governmental functions. Each of these municipal corporations (including the Redevelopment Authority and Redevelopment Commission) has its own 2% debt limit, even if they have the same or similar boundaries.

City of South Bend, Indiana
 Legal Debt Margin Information
 Last Ten Fiscal Years (\$'s whole)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Civil City										
Debt Limit (1)	\$18,792,699	\$ 18,901,773	\$20,149,048	\$19,840,538	\$17,792,583	\$16,356,704	\$15,495,323	\$15,599,467	\$15,579,379	\$14,731,511
Total Net Debt Applicable To Limit	8,395,000	7,367,825	6,685,000	6,105,000	5,500,000	9,850,000	8,910,000	7,650,000	6,335,000	4,970,000
Debt Margin	10,397,699	11,533,948	13,464,048	13,735,538	12,292,583	6,506,704	6,585,323	7,949,467	9,244,379	9,761,511
Percentage of Debt Limit	44.67%	38.98%	33.18%	30.77%	30.91%	60.22%	57.50%	49.04%	40.66%	33.74%
Redevelopment District										
Debt Limit (1)	\$18,792,699	\$18,901,773	\$20,149,048	\$19,840,538	\$17,792,583	\$16,356,704	\$15,495,323	\$15,599,467	\$15,579,379	\$14,731,511
Total Net Debt Applicable To Limit	6,115,000	5,850,000	5,580,000	5,300,000	5,010,000	4,715,000	4,085,000	4,085,001	3,405,000	3,010,000
Debt Margin	12,677,699	13,051,773	14,569,048	14,540,538	12,782,583	11,641,704	11,410,323	11,514,466	12,174,379	11,721,511
Percentage of Debt Limit	32.54%	30.95%	27.69%	26.71%	28.16%	28.83%	26.36%	26.19%	21.86%	20.43%

(1) A 2% of net assessed value debt limit has been established by the Constitution of the State of Indiana for certain type of debt including general obligation bonds, Economic Development Income Tax bonds and tax revenue notes. This limitation does not apply to revenue bonds payable from governmental or proprietary funds.

Debt Service Summary 2015 - 2037

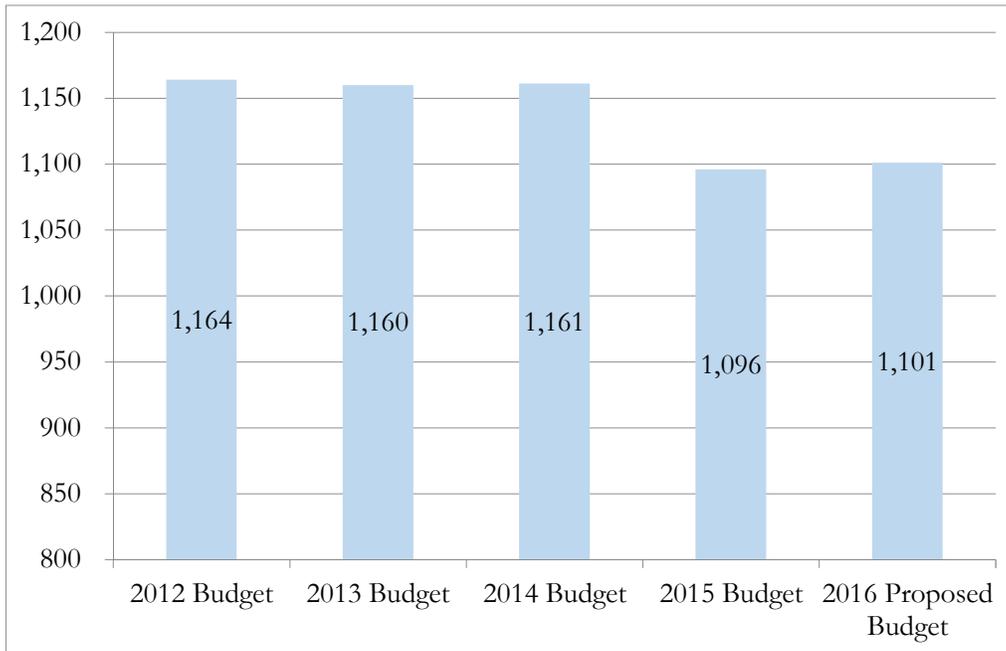
Activity

	2015	2016	2017	2018	2019 - 2023	2024 - 2028	2029 - 2033	2034 - 2037
Governmental activities:								
General Government	\$ 1,154,548	\$ 1,173,291	\$ 875,344	\$ 666,273	\$ 1,526,548	\$ -	\$ -	\$ -
Public Safety	3,611,099	3,721,355	3,630,667	3,476,256	13,026,531	4,748,092	4,841,290	945,926
Highways and Streets	449,728	580,751	528,078	450,896	378,917	-	-	-
Economic Development	44,148,896	10,687,673	10,954,926	10,397,024	43,577,897	27,386,858	19,692,148	5,978,006
Culture and Recreation	1,337,376	1,239,173	574,169	45,047	74,535	-	-	-
Total governmental activities	\$ 50,701,648	\$ 17,402,243	\$ 16,563,184	\$ 15,035,495	\$ 58,584,429	\$ 32,134,950	\$ 24,533,438	\$ 6,923,932
Business-type activities:								
Water	\$ 2,051,778	\$ 2,064,661	\$ 2,064,972	\$ 2,058,414	\$ 9,103,636	\$ 6,469,011	\$ 2,757,484	\$ -
Wastewater	9,694,703	9,833,951	9,776,811	9,590,134	40,066,582	33,203,254	12,769,550	-
Civic center	880,188	1,111,619	1,068,984	941,124	3,975,738	2,855,501	913,888	-
Building Dept./Code Enf	21,699	33,396	29,046	22,827	38,622	-	-	-
Parking	200,000	450,000	450,000	450,000	1,853,012	400,000	-	-
Solid waste	659,432	742,599	710,135	332,470	322,259	-	-	-
Golf course	261,927	-	-	-	-	-	-	-
Total Business-Type activities	\$ 13,769,726	\$ 14,236,226	\$ 14,099,948	\$ 13,394,970	\$ 55,359,849	\$ 42,927,765	\$ 16,440,922	\$ -
GRAND TOTAL	\$ 64,471,374	\$ 31,638,468	\$ 30,663,132	\$ 28,430,465	\$ 113,944,278	\$ 75,062,715	\$ 40,974,360	\$ 6,923,932
Major Fund								
Governmental Funds:								
General Fund	\$ 26,221	\$ 30,242	\$ 28,890	\$ 22,147	\$ 18,316	\$ -	\$ -	\$ -
Parks & Recreation	300,164	193,573	48,869	45,047	74,535	-	-	-
Public Safety LOIT	-	-	-	-	-	-	-	-
COIT	2,291,859	2,441,592	2,145,280	1,881,732	5,155,836	400,000	-	-
EDIT	2,535,783	2,318,261	1,514,249	579,922	2,876,101	2,699,635	2,704,214	945,926
Airport TIF	2,748,688	2,851,608	3,701,600	4,562,339	20,914,159	9,630,040	8,538,756	5,978,006
Nonmajor Funds	42,798,934	9,566,967	9,124,295	7,944,309	29,545,483	19,405,275	13,290,468	-
Total Governmental Funds	\$ 50,701,648	\$ 17,402,243	\$ 16,563,184	\$ 15,035,495	\$ 58,584,429	\$ 32,134,950	\$ 24,533,438	\$ 6,923,932
Proprietary Funds:								
Water Works	\$ 8,700	\$ 19,630	\$ 19,630	\$ 19,540	\$ 21,156	\$ -	\$ -	\$ -
Wastewater	384,560	539,974	507,641	341,435	577,467	-	-	-
Nonmajor Funds	13,376,466	13,676,622	13,572,676	13,033,995	54,761,227	42,927,765	16,440,922	-
Total Proprietary Funds	\$ 13,769,726	\$ 14,236,226	\$ 14,099,948	\$ 13,394,970	\$ 55,359,849	\$ 42,927,765	\$ 16,440,922	\$ -
GRAND TOTAL	\$ 64,471,374	\$ 31,638,468	\$ 30,663,132	\$ 28,430,465	\$ 113,944,278	\$ 75,062,715	\$ 40,974,360	\$ 6,923,932

Major Projects include: Smart Streets initiative, the Corridors initiative, the Long Term Control Plan (for CSO), Ignition Park,

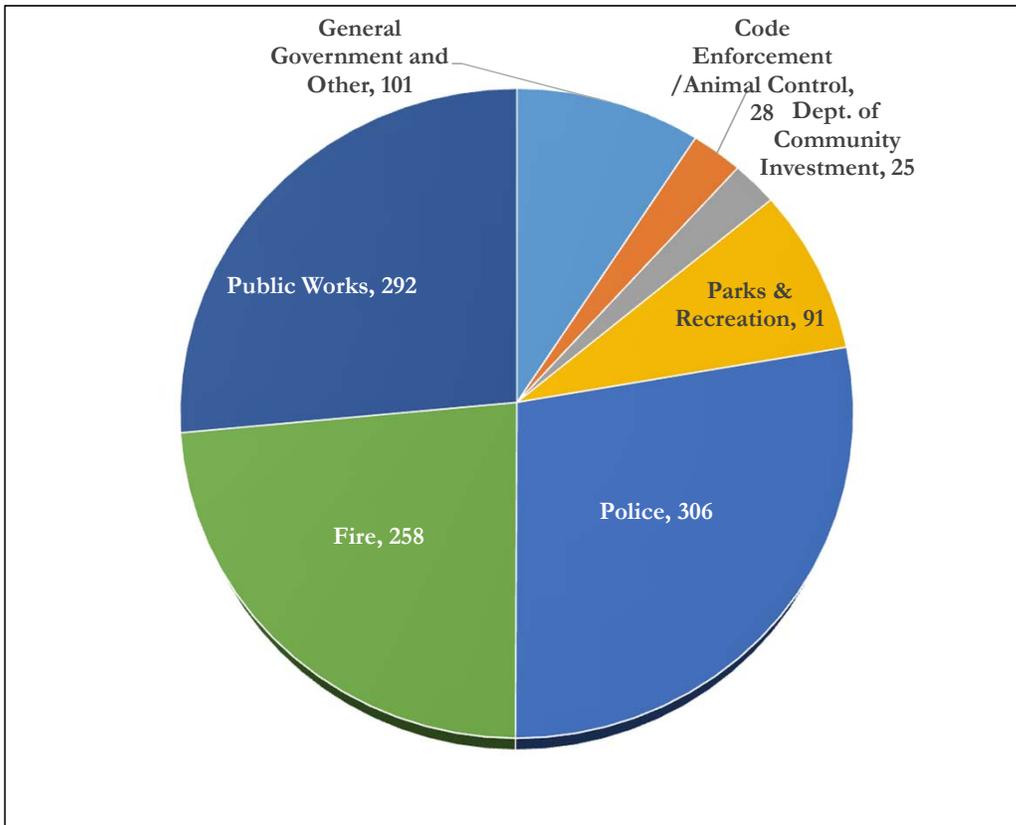
Personnel Summaries

Position Summary Schedule



2016 vs original 2015 budget changes include:

- Part-time trash picker positions into 6 full-time, benefited positions
- Eliminated the Safety & Risk Coordinator position due to retirement



Personnel Summary Report

Department	2013 Budget	12/31/13 Actual	2014 Budget	12/31/14 Actual	2015 Budget	6/30/15 Actual	2016 Budget	Change 2016-2015	Notes
Summary by Activity									
General Government									
Mayor	7.00	6.00	7.00	7.00	7.00	7.00	7.00	0.00	
311 Call Center	5.00	5.00	6.50	6.50	6.50	6.50	6.50	0.00	
Administration & Finance	21.00	20.00	23.00	21.00	22.00	20.00	23.00	1.00	New Sr. HR Generalist
IT Supervision/Innovation	0.00	0.00	0.00	0.00	4.00	3.00	4.00	0.00	
City Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	
Common Council	9.00	9.00	9.00	9.00	9.00	9.00	9.00	0.00	
Legal Department	10.00	10.00	10.00	10.00	11.00	11.00	11.00	0.00	
Sub Total	57.00	55.00	60.50	58.50	64.50	61.50	65.50	1.00	
Code Enforcement /Animal Control	26.00	24.00	26.00	23.00	24.00	23.00	28.00	4.00	Moved NEAT Crew from Solid Waste to Code Enforcement in 2016
Dept. of Community Investment	26.00	26.00	26.00	25.00	25.00	25.00	25.00	0.00	
Parks & Recreation									
1100 Administration	11.00	11.00	12.00	10.00	10.00	10.00	10.00	0.00	
1101 Maintenance	45.00	43.00	44.00	44.00	44.00	44.00	44.00	0.00	
1102 Golf Operations	10.00	10.00	9.00	8.00	8.00	8.00	8.00	0.00	
1103 Recreation	25.00	25.00	25.00	22.00	26.00	25.00	26.00	0.00	
1104 Zoo	23.00	22.00	23.00	1.00	1.00	1.00	1.00	0.00	
1108 Graffiti Removal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	
Recreation Nonreverting	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	
Sub Total	116.00	113.00	115.00	87.00	91.00	90.00	91.00	0.00	
Public Safety									
Police	297.00	291.00	297.00	295.00	306.00	299.00	306.00	0.00	
Communications	38.00	33.00	38.00	34.00	0.00	0.00	0.00	0.00	
Fire	257.00	255.00	260.00	257.00	258.00	259.00	258.00	0.00	
Sub Total	592.00	579.00	595.00	586.00	564.00	558.00	564.00	0.00	
Public Works									
Central Services	44.00	43.00	43.00	38.00	40.00	37.00	40.00	0.00	
Office of Sustainability	0.00	0.00	0.00	0.00	2.00	2.00	2.00	0.00	
Engineering	15.00	13.00	16.00	14.00	16.00	17.00	16.00	0.00	
Solid Waste	28.00	26.00	25.00	22.00	25.00	23.00	26.00	1.00	NEAT Crew moved to Code Enforcement for 2016; part time pickers turned into 5 full time pickers
Street Department	60.00	60.00	60.00	59.00	56.00	56.00	56.00	0.00	
621 Sewer Department	35.00	34.00	35.00	33.00	33.00	31.00	33.00	0.00	
630 Waste Water	47.00	45.00	44.00	42.00	44.00	41.00	44.00	0.00	
631 Organic Resources	6.00	6.00	6.00	6.00	6.00	5.00	6.00	0.00	
Water Utility	70.00	70.00	70.50	68.50	68.50	69.50	68.50	0.00	
Sub Total	305.00	297.00	299.50	282.50	290.50	281.50	291.50	1.00	
Liability Insurance/Safety & Risk	3.00	3.00	4.00	4.00	4.00	3.00	3.00	(1.00)	Eliminated Safety & Risk Coordinator
Building Department	15.00	14.00	15.00	13.00	13.00	13.00	13.00	0.00	
Human Rights	6.00	6.00	6.00	6.00	6.00	6.00	6.00	0.00	
Morris & Palais Royale	14.00	14.00	14.00	14.00	14.00	14.00	14.00	0.00	
City Total By Activity	1,160.00	1,131.00	1,161.00	1,099.00	1,096.00	1,075.00	1,101.00	5.00	

Personnel Summary Report

Department	2013 Budget	12/31/13 Actual	2014 Budget	12/31/14 Actual	2015 Budget	6/30/15 Actual	2016 Budget	Change 2016-2015	Notes
Summary by Fund									
General Fund (101)									
Mayor's Office	7.00	6.00	7.00	7.00	7.00	7.00	7.00	0.00	
311 Call Center	5.00	5.00	6.50	6.50	6.50	6.50	6.50	0.00	
City Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	
Common Council	9.00	9.00	9.00	9.00	9.00	9.00	9.00	0.00	
Administration & Finance	21.00	20.00	23.00	21.00	22.00	20.00	23.00	1.00	
Morris Performing Arts Center	10.60	10.60	10.60	10.60	10.60	10.60	11.00	0.40	
Palais Royale Ballroom	3.40	3.40	3.40	3.40	3.40	3.40	3.00	(0.40)	
Legal Department	10.00	10.00	10.00	10.00	11.00	11.00	11.00	0.00	
Engineering	15.00	13.00	16.00	14.00	16.00	17.00	16.00	0.00	
									Transfer police officer positions to General Fund budget due to funding constraints in PS LOIT fund
Police Department	250.00	244.00	250.00	248.00	263.00	256.00	268.00	5.00	
Communications	38.00	33.00	35.00	31.00	0.00	0.00	0.00	0.00	
Police PS LOIT	47.00	47.00	0.00	0.00	0.00	0.00	0.00	0.00	
									Transfer fire fighter positions to General Fund budget due to funding constraints in PS LOIT fund
Fire Department	218.00	222.00	222.00	219.00	170.00	171.00	175.00	5.00	
Fire PS LOIT	39.00	33.00	0.00	0.00	0.00	0.00	0.00	0.00	
Human Rights	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00	
Code Enforcement	16.50	16.00	0.00	0.00	0.00	0.00	0.00	0.00	
Junk Vehicle	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Animal Control	8.50	8.00	0.00	0.00	0.00	0.00	0.00	0.00	
Subtotal	708.00	689.00	601.50	588.50	527.50	520.50	538.50	11.00	
Parks & Recreation (201)	115.00	112.00	114.00	86.00	90.00	89.00	90.00	0.00	
Motor Vehicle Highway (202)	60.00	60.00	60.00	59.00	56.00	56.00	56.00	0.00	
Nonreverting Recreation (203)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	
DCI Administration (211)	26.00	26.00	26.00	25.00	25.00	25.00	25.00	0.00	
Central Services (222)	44.00	43.00	43.00	38.00	42.00	39.00	42.00	0.00	
Liability Insurance (226)	3.00	3.00	4.00	4.00	4.00	3.00	3.00	(1.00)	Eliminated Safety & Risk Coordinator
Emergency Telephone (244)	0.00	0.00	3.00	3.00	0.00	0.00	0.00	0.00	
									Transfer police officer positions to General Fund budget due to funding constraints in PS LOIT fund
Public Safety LOIT (249)	0.00	0.00	47.00	47.00	43.00	43.00	38.00	(5.00)	
									Transfer fire fighter positions to General Fund budget due to funding constraints in PS LOIT fund
Fire Department	0.00	0.00	38.00	38.00	37.00	37.00	32.00	(5.00)	
Human Rights Grants (258)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	
EMS (288)	0.00	0.00	0.00	0.00	51.00	51.00	51.00	0.00	
COIT Fund (404)									
IT Supervision/Innovation	0.00	0.00	0.00	0.00	4.00	3.00	4.00	0.00	
EDIT Fund (408)									
Code Enforcement	0.00	0.00	9.00	6.00	0.00	0.00	0.00	0.00	
Building Dept. (600)									
Building Department	15.00	14.00	15.00	14.00	13.00	13.00	13.00	0.00	
Animal Control	0.00	0.00	8.50	7.50	8.50	8.50	8.50	0.00	
									Moved NEAT Crew to Code Enforcement from Solid Waste
Code Enforcement	0.00	0.00	8.50	8.50	15.50	14.50	19.50	4.00	
									Moved NEAT Crew to Code Enforcement from Solid Waste
Solid Waste (610)	28.00	26.00	25.00	22.00	25.00	23.00	26.00	1.00	
Water Works (620)	70.00	70.00	70.50	68.50	68.50	69.50	68.50	0.00	
Sewage Works (641)	88.00	85.00	85.00	81.00	83.00	77.00	83.00	0.00	
City Total By Fund	1,160.00	1,131.00	1,161.00	1,099.00	1,096.00	1,075.00	1,101.00	5.00	

Departmental Information

Mayor's Office - 101-0101

Fund Summary - Operating and Capital Budget

Description	2015				2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
	2013 Actual	2014 Actual	Amended Budget	30-Jun Actual		2017	2018	2019	2020		
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	371,170	457,036	472,264	227,625	477,693	487,247	496,992	506,932	517,070	5,429	1.1%
Fringe Benefits	138,699	162,228	197,613	95,035	207,799	218,189	229,098	240,553	252,581	10,186	5.2%
Total Personnel	509,869	619,264	669,877	322,660	685,492	705,436	726,090	747,485	769,651	15,615	2.3%
Supplies	52,243	20,584	12,413	5,789	3,000	3,060	3,121	3,184	3,247	(9,413)	-75.8%
Services & Charges											
Professional Services	4,986	-	1,390	1,375	-	-	-	-	-	(1,390)	-100.0%
Printing & Advertising	33,627	37,550	35,000	5,527	25,000	25,000	25,000	25,000	25,000	(10,000)	-28.6%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	500	452	1,999	1,999	1,800	1,800	1,800	1,800	1,800	(199)	-10.0%
Travel	6,616	1,997	6,268	2,031	4,130	4,130	4,130	4,130	4,130	(2,138)	-34.1%
Repairs & Maintenance	8,413	1,241	800	454	1,600	1,632	1,665	1,698	1,732	800	100.0%
Interfund Allocations	11,736	11,863	8,782	4,390	16,455	16,784	17,120	17,462	17,811	7,673	87.4%
Debt Service:											
Principal	1,954	3,006	2,127	1,334	572	-	-	-	-	(1,555)	-73.1%
Interest & Fees	392	330	111	67	18	-	-	-	-	(93)	-83.8%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	1,234	1,320	2,500	1,825	3,200	3,264	3,329	3,396	3,464	700	28.0%
Total Services & Charges	69,458	57,759	58,977	19,002	52,775	52,610	53,044	53,486	53,937	(6,202)	-10.5%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	631,570	697,607	741,267	347,451	741,267	761,106	782,255	804,154	826,835	(0)	0.0%

Explain Significant Revenue and Expenditure Changes Below:

To achieve 0% increase, department cut intern costs by \$5,800, travel by \$2,000 and promotions by \$10,000. This was done in order to offset the increased cost in health insurance and budgeted raises for employees.

Fund Description & Purpose

Leading the community to become a model city through formulating policy, directing operations, and responding to customer concerns. The Mayor is the elected chief executive officer of the city.

311 Call Center - 101-0104

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change	
						2017	2018	2019	2020			
EXPENDITURES BY TYPE												
Personnel												
Salaries & Wages	187,129	278,321	312,482	150,377	-	-	-	-	-	-	(312,482)	-100.0%
Fringe Benefits	69,283	114,140	129,080	63,203	-	-	-	-	-	-	(129,080)	-100.0%
Total Personnel	256,412	392,461	441,562	213,580	-	-	-	-	-	-	(441,562)	-100.0%
Supplies	8,861	15,706	6,125	1,537	-	-	-	-	-	-	(6,125)	-100.0%
Services & Charges												
Professional Services	125	76	446	446	-	-	-	-	-	-	(446)	-100.0%
Printing & Advertising	2,700	6,000	3,381	3,119	-	-	-	-	-	-	(3,381)	-100.0%
Utilities	-	-	-	-	-	-	-	-	-	-	-	-
Education & Training	199	450	4,590	2,137	-	-	-	-	-	-	(4,590)	-100.0%
Travel	456	1,672	12,400	10,169	-	-	-	-	-	-	(12,400)	-100.0%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	12,588	16,529	7,812	-	-	-	-	-	-	(16,529)	-100.0%
Debt Service:												
Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	360	1,700	1,200	-	-	-	-	-	-	(1,700)	-100.0%
Total Services & Charges	3,480	21,146	39,046	24,883	-	-	-	-	-	-	(39,046)	-100.0%
Capital	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	268,753	429,313	486,733	240,000	-	-	-	-	-	-	(486,733)	-100.0%

Explain Significant Revenue and Expenditure Changes Below:

Fund will be classified as an internal service fund for 2016. Refer to Fund 279 for detail on 311 Call Center for 2016 and forecasted years.

Fund Description & Purpose

311 Call Center is an Internal Service Fund. This classification change was made for 2016. Refer to Fund 279 for detail on 2016 and forecasted years.

City Clerk - 101-0201

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015		2016 Proposed Budget	Forecast				Budget Variance 2015-2016	%
			Amended Budget	30-Jun Actual		2017	2018	2019	2020		
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	207,118	209,796	231,395	109,265	227,282	231,828	236,464	241,193	246,017	(4,113)	-1.8%
Fringe Benefits	62,083	74,358	108,047	42,888	105,573	116,130	127,743	140,518	154,569	(2,474)	-2.3%
Total Personnel	269,201	284,154	339,442	152,153	332,855	347,958	364,208	381,711	400,587	(6,587)	-1.9%
Supplies	12,397	8,771	7,740	872	6,800	6,800	6,800	6,800	6,800	(940)	-12.1%
Services & Charges											
Professional Services	8,799	9,214	16,815	7,266	38,238	39,003	39,783	40,578	41,390	21,423	127.4%
Printing & Advertising	14,560	18,254	24,800	4,443	24,800	24,800	24,800	24,800	24,800	-	0.0%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	1,998	3,793	4,000	2,119	4,000	4,000	4,000	4,000	4,000	-	0.0%
Travel	3,829	3,599	7,350	1,647	6,950	6,950	6,950	6,950	6,950	(400)	-5.4%
Repairs & Maintenance	1,950	-	7,500	-	6,000	6,000	6,000	6,000	6,000	(1,500)	-20.0%
Interfund Allocations	5,988	3,096	3,826	1,914	4,330	4,417	4,505	4,595	4,687	504	13.2%
Debt Service:											
Principal	2,483	-	-	-	-	-	-	-	-	-	-
Interest & Fees	115	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	2,444	2,713	6,700	918	7,600	7,600	7,600	7,600	7,600	900	13.4%
Total Services & Charges	42,166	40,669	70,991	18,307	91,918	92,769	93,638	94,524	95,427	20,927	29.5%
Capital	-	-	13,400	-	-	-	-	-	-	(13,400)	-100.0%
Total Expenditures by Type	323,764	333,594	431,573	171,332	431,573	447,527	464,645	483,035	502,814	0	0.0%

Explain Significant Revenue and Expenditure Changes Below:

A copier was budgeted for in 2015, therefore, it was not required for 2016 and beyond - decreased budget by \$13,400. All budget decreases in 2016 were used to offset the expense of digitizing historical clerk records (\$21,938).

City Clerk - 101-0201

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

Responsible for preserving all City Ordinances and City Council meeting minutes for the future, and providing fair and consistent administration of the Ordinance Violation Bureau. Maintaining Municipal Code Book online and keeper of the City Seal. Provides supportive clerical assistance to the City Council.

2015 Accomplishments & Outcomes

- Successfully completed audio and video system over-haul, which included integration with County for City Council meetings.
- Continuing to enhance quality of live streaming through WNIT
- Continuing to implement upgrades and evolution in technology communication for efficiency, cost savings and citizen engagement. Includes Apple TV, new cameras, new software etc.
- Continued implementation of streamlining processes for our Ordinance Violations Bureau between all departments, enforcement and collections agencies within the City, including standardized forms
- Continuing to improve support to Council for the citizens.
- Began an intensive processes of reorganizing all clerk files, city historical files and documents
- Safety and risk analysis was completed for security purposes (small re-construction to entry way)
- Increased efforts to scan city documents in archives
- Working to increase the promptness of Council proceedings on the City website
-

2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Continue efforts to assure transparency of Council and clerk official business
- Continue to meet all open-door law requirements in a more inclusive nature thru technology and multi-media outlets
- Additional training/cross-training of City/Clerk software, equipment, functions and programs on all levels
- Create standard SOP's for Clerk's office and Ordinance Violations Bureau
- Continue to be a courteous, efficient conduit of information requested by Councilmembers and the public
- Analytical assessment of tools, software and equipment used in Clerk/Council offices for streamlining of processes between city departments
- Clerk's employee handbook consistent with city, using best practices

Good Government (GG)

- Improve document/form efficiencies with current city resources available
- Digitizing of historical records
- Working with city IT revamping/implementing digital program for city boards, commissions and Council committee
- All TDD requirements met
- Clerks column in the City's monthly newsletter that goes out in water bill
- Interactive electronic calendars for Clerks, Council and Administration
-

Economic Development (ED)

- Continuing efforts to move to a more "paperless" office
- Efforts to increase revenue from collections- Access to Bum information
- Continue working with IT to develop more complete reports allowing analytical review
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Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017			
			Long Term Goal	2014 Actual	2015 Estimated	2016 Target
- Number of transactions preserved	GG	output	160	154	160	160
- Numbers of laws passed by Council	GG	output	20	15	15	15
- Number of meeting minutes recorded	GG	output	160	157	160	150
- Percentage of petitioners that file successfully	BE	effectiveness	91%	95%	94%	96%
- Live Council meeting aired on WNIT	BE	effectiveness	82%	90%	90%	95%
-						
-						
-						
-						
-						
-						

Types: output, efficiency, effectiveness, quality, outcome, technology

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Working on project to digitize all historical records with link to the historic preservation; Continue to upgrade technology finding innovative cost efficient solution thru streamlining, integration, and cost between departments and other governmental entities
- SOPs and cross-training employees
- More inclusive transparency to increase community awareness Clerk's column in the monthly City newsletter
-

City Clerk - 101-0201

Fund Summary - Full-Time Employees

<i>Report ONLY Full-Time positions</i>								
Position	2015			2016	Forecast			
	2014 Actual	Amended Budget	6/30/2015 Actual	Proposed Budget	2017	2018	2019	2020
Staffing (Full-Time Employees)								
Non-Bargaining								
City Clerk	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Chief Deputy City Clerk	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Deputy City Clerk	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Ordinance Violations Bureau Clerk	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
City Clerk Secretary	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
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Common Council - 101-0301

Fund Summary - Operating and Capital Budget

Description	2015				2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
	2013 Actual	2014 Actual	Amended Budget	30-Jun Actual		2017	2018	2019	2020		
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	140,532	143,750	161,965	73,021	169,264	172,649	176,102	179,624	183,217	7,299	4.5%
Fringe Benefits	49,290	56,003	81,777	30,374	108,989	119,888	125,882	132,176	138,785	27,212	33.3%
Total Personnel	189,822	199,753	243,742	103,395	278,253	292,537	301,985	311,801	322,002	34,511	14.2%
Supplies	13,983	1,094	4,706	820	4,500	3,100	3,100	3,100	5,000	(206)	-4.4%
Services & Charges											
Professional Services	124,409	186,016	200,425	157,662	159,156	135,819	138,536	141,306	144,132	(41,269)	-20.6%
Printing & Advertising	4,698	3,871	6,984	1,270	8,859	8,859	8,859	8,859	8,859	1,875	26.8%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	349	85	1,500	-	11,500	2,000	2,000	2,000	11,500	10,000	666.7%
Travel	899	707	3,319	596	6,000	3,500	3,500	3,500	6,000	2,681	80.8%
Repairs & Maintenance	2,928	17,870	18,277	4,653	5,000	5,000	5,000	5,000	5,000	(13,277)	-72.6%
Interfund Allocations	10,752	7,735	8,247	4,126	9,332	9,518	9,709	9,903	10,101	1,085	13.2%
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	1,082	528	2,950	362	6,450	6,450	6,450	6,450	6,450	3,500	118.6%
Total Services & Charges	145,117	216,812	241,702	168,669	206,297	171,146	174,053	177,018	192,042	(35,405)	-14.6%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	348,922	417,659	490,150	272,884	489,050	466,784	479,138	491,919	519,044	(1,100)	-0.2%

Explain Significant Revenue and Expenditure Changes Below:

Overall changes were the increase in training and travel budget due to new council members starting in 2016, increase in intern costs and police and fire negotiations which will required additional legal costs estimated at \$26,000. Increase in percentages in various categories due mainly to the 2015 budget amendments done to cover the costs of legal billings received which related to prior years. Overall decrease in spending due to the elimination of the salary for (1) council member who chooses not to take a salary and the change from budgeting all council members at full insurance costs to actual insurance costs.

Common Council - 101-0301

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

Make certain that City Council is always responsive to the needs of the residents and that the betterment of South Bend is always the highest priority.

2015 Accomplishments & Outcomes

- The addition of a Legislative Assistant to the Legal team for council. We have seen an increase in capacity to respond quickly to the needs of council members as well as assisting with in-depth research on various topics.
- 194 bills and resolutions came before the Common Council
- Need to highlight the key legislative initiatives
- The Common Council added electronic displays of meeting announcements to the outside offices
- The Common Council added Spanish translations of meetings notices and agendas
- The Common Council will have a total of 4 special budget meetings out in the community for better citizen participation
- The Common Council had 91 Public hearing through committees, YTD in 2015
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2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Increase accessibilities of Common Council meetings, whether holding them off-site or at times more conducive to the citizens of South Bend
- Improve technology to allow for more accessibility of council meetings via You Tube or other video means
- Continue Spanish translations of Common Council information and meetings
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Good Government (GG)

- With a potential 5 new members on council, the budget includes funding for IACT and other training for new and existing members
- To carry out the mission of the South Bend Common Council, "To make certain that our city government is always responsive to the needs of our residents & that the betterment of South Bend is always our highest priority."
- To effectively carry out the duties and responsibilities set forth in Indiana Code 36-4-6 addressing the legislative powers of city government
- To be transparent and to comply with Indiana Open Door Law and Indiana Public Records Act
- Electronic filing of bills and ordinances and all documents to City Clerk and Common Council
-

Economic Development (ED)

- To enable proactive and positive working relationships with the Department of Community Investment and other city offices, in developing enhanced economic development through out the city
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Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017	2014	2015	2016
			Long Term Goal	Actual	Estimated	Target
- Conduct a City-wide online survey measuring the effectiveness of legislative services						X
-						
-						
-						
-						
-						
-						
-						
-						

Types: output, efficiency, effectiveness, quality, outcome, technology

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- 2016 Significant changes will see at least 3 new council members and a possibility of as many of 5 new members. There is a need for training.
- Upgrade the training and interaction with all city residents appointed by the Common Council to sit on various Boards and Committees
- Refresh and keep a current calendar of all mandated reports from departments, commissions and committees, per City Code
-

WNIT Contract - 101-0302

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015		2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change	
			Amended Budget	30-Jun Actual		2017	2018	2019	2020			
EXPENDITURES BY TYPE												
Personnel												
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-	-
Supplies												
Supplies	-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges												
Professional Services	-	-	43,000	43,000	43,000	43,000	43,000	43,000	43,000	-	0.0%	
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service:												
Principal	-	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	43,000	43,000	43,000	43,000	43,000	43,000	43,000	-	0.0%	
Capital												
Capital	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	-	-	43,000	43,000	43,000	43,000	43,000	43,000	43,000	-	0.0%	

Explain Significant Revenue and Expenditure Changes Below:

N/A

Fund Description & Purpose

In 2012 the City, along with the City of Mishawaka and St. Joseph County, entered into an agreement with WNIT Public Television for the establishment and maintenance of a public access channel which is used to broadcast all public Common Council meetings, among other things. The contract calls for the City to pay WNIT \$43,000 each year for maintenance. The contract expires on February 1, 2017.

Admin & Finance - 101-0401

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	1,122,164	1,266,498	1,292,578	589,489	1,412,194	1,440,438	1,469,247	1,498,632	1,528,604	119,616	9.3%
Fringe Benefits	371,213	437,093	504,073	223,479	566,730	595,067	624,820	656,061	688,864	62,657	12.4%
Total Personnel	1,493,377	1,703,591	1,796,651	812,968	1,978,924	2,035,505	2,094,067	2,154,693	2,217,468	182,273	10.1%
Supplies	41,012	32,507	38,109	17,217	41,207	41,207	41,207	41,207	41,207	3,098	8.1%
Services & Charges											
Professional Services	175,435	121,070	62,285	20,068	24,300	17,600	25,600	17,600	25,600	(37,985)	-61.0%
Printing & Advertising	6,357	3,141	6,250	891	3,000	3,000	3,000	2,500	2,500	(3,250)	-52.0%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	13,125	19,757	12,500	4,609	12,960	10,500	10,500	10,500	10,500	460	3.7%
Travel	13,533	16,553	16,350	4,792	13,850	13,850	13,850	13,850	13,850	(2,500)	-15.3%
Repairs & Maintenance	12,170	9,669	11,000	2,289	5,000	5,000	5,000	5,000	5,000	(6,000)	-54.5%
Interfund Allocations	21,024	15,660	17,816	8,909	33,490	34,160	34,843	35,540	36,251	15,674	88.0%
Debt Service:											
Principal	984	2,056	2,178	1,215	4,908	4,908	4,908	2,000	2,200	2,730	125.3%
Interest & Fees	301	515	393	71	264	264	264	300	100	(129)	-32.8%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	26,327	26,736	45,392	15,633	35,184	28,484	35,184	28,484	35,184	(10,208)	-22.5%
Total Services & Charges	269,256	215,157	174,164	58,477	132,956	117,766	133,149	115,774	131,185	(41,208)	-23.7%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	1,803,645	1,951,255	2,008,924	888,662	2,153,087	2,194,478	2,268,423	2,311,674	2,389,860	144,163	7.2%

Explain Significant Revenue and Expenditure Changes Below:

In order to keep budget increases down with 2% salary increases and 20% insurance increases, dues were cut by \$5,000 as it was determined that they were not all required and all admin/finance employees who work in the CCB will be required to park in the free City lot saving \$11,500. Outside auditors were budgeted for in 2015, however, the SBOA disallowed the City's request to use the outside audit firm. Therefore, this was not budgeted for in 2016. Principle and interest includes an increase to cover a possible addition of a new copier for the department. Overall increase from 2015 to 2016 is due to the addition of (2) new positions: Diversity Inclusion Officer (replacing Diversity Compliance Officer) and a Sr. HR Generalist who will focus on Public Safety. Also, increase of \$18,000 due to the inclusion of estimated expenses relating to the Municipal ID program.

Admin & Finance - 101-0401

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

Provide financial management and administrative services to City operations including finance and accounting services, human resources, risk management, information technology, benefit administration, and purchasing management.

2015 Accomplishments & Outcomes

- Supported the Diversity Purchasing Ordinance to generate required reports, train the City Staff on the requirements of the Ordinance, and participate in Community Meetings.
- Prepared 2014 CAFR and submitted for GFOA CAFR Award
- Prepared 2015 Budget Book and received the GFOA for Budget Award
- Negotiated and signed a contract to host our Sungard ERP system in the Cloud at a reduced MRC and avoided a large capital expense for new hardware
- Negotiated licensing with Microsoft to ensure legal licensing compliance
- Administered the City Purchasing function to approve contracts and process purchase orders in a timely manner, assisting departments with Board approvals
- Employee Handbook developed and Implemented City-wide
- Women's Leadership Conference
- Applicant Tracking System - managing applicants for employment opportunities
- Workplace Clinic scheduled to open in 2015

2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Continue to close the month by the 10th of the following month
- Continue to post financial reports to the City website by the 20th of the month
- Utilize new technologies to make employee interaction with citizens more reliable and transparent
- Support the SB STAT group on the Document Management (copier and printer) initiative.
- Continue to support the City Departments in the purchasing process.
- Support the Diversity Purchasing Ordinance.
- Employee Performance Management system - performance reviews, coaching, progressive discipline

Good Government (GG)

- Prepare a citizens-friendly Popular Annual Financial Report
- Continue to utilize the Open Data Portal to share information and promote transparency
- Research and implement new technologies to improve employee efficiency
- Maintain low usage of Special Purchase methods.
- Manage effective usage of Workplace Clinic to drive down costs of health insurance

Economic Development (ED)

- Proactively participate in community events and with the Small Business Association to develop registered M/WBE.

Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017	2014	2015	2016
			Long Term Goal	Actual	Estimated	Target
- General Fund Reserves % of Expenditures	GG	Outcome	45%	49%	48%	45%
- S&P Bond Rating	GG	Outcome	AA+	AA	AA	AA+
- Information Technology Systems Availability	GG	Outcome	99.999%	99.75%	99.98%	99.99%
- Open Data Portal Published Data Sets	GG	Outcome	85	34	55	70
- IT Customer Satisfaction (out of 5)	GG	Outcome	3.75	3.39	3.5	3.6
- Dollar value purchases awarded to registered M/WBE	GG	Outcome	\$300 M	N/A	\$200 K	\$250 K
- Workplace Clinic Usage	GG	Outcome	80%	NA	NA	75%
- Supervisory Training Program	BE	Outcome	90%	NA	NA	80%
- Performance Management System (Performance Reviews)	BE	Outcome	80%	NA	NA	70%

Types: output, efficiency, effectiveness, quality, outcome, technology

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Plans to utilize technology and innovation to find reliable solutions for Document Management and Service Management.
- Increasing the number of registered local Minority and Women's businesses by working with the Small Business Association and community members.
- Workplace Clinic - managing usage, connecting with wellness component, driving down costs of health insurance.

Admin & Finance - 101-0401

Fund Summary - Full-Time Employees

<i>Report ONLY Full-Time positions</i>									
Position	2015			2016	Forecast				
	2014 Actual	Amended Budget	6/30/2015 Actual	Proposed Budget	2017	2018	2019	2020	
Staffing (Full-Time Employees)									
Non-Bargaining									
City Controller	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Deputy City Controller	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of City Finance	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Performance Improvement Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Accounts Payable Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Payroll Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Accounting Assistant	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Senior Budget Analyst	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Human Resources	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Talent Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Benefits Manager	1.0	1.0	-	1.0	1.0	1.0	1.0	1.0	1.0
System Specialist IV	3.0	3.0	2.0	3.0	3.0	3.0	3.0	3.0	3.0
System Specialist III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
System Specialist II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
System Specialist II (Help Desk)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Purchasing Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Diversity Officer (purchasing)	1.0	1.0	1.0	-	-	-	-	-	-
HR Generalist	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Diversity Compliance/Inclusion Officer	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0
Sr. HR Generalist	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0
Total Non-Bargaining	21.0	22.0	20.0	23.0	23.0	23.0	23.0	23.0	23.0
Bargaining									
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Total Bargaining	-	-	-	-	-	-	-	-	-
Total Full-Time Employees	21.0	22.0	20.0	23.0	23.0	23.0	23.0	23.0	23.0

Explain Significant Staffing Changes Below:

Addition of a Diversity Compliance/Inclusion Officer (replacing the Diversity Compliance Officer) and Sr. HR Generalist for Public Safety during 2016.

Morris PAC - 101-0404

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	448,718	459,503	512,206	240,615	550,921	561,939	573,178	584,642	596,335	38,715	7.6%
Fringe Benefits	184,112	194,522	237,079	112,825	272,691	278,145	283,708	289,382	295,170	35,612	15.0%
Total Personnel	632,830	654,025	749,285	353,440	823,612	840,084	856,886	874,024	891,504	74,327	9.9%
Supplies	21,674	18,106	33,542	10,901	22,201	22,645	23,098	23,560	24,031	(11,341)	-33.8%
Services & Charges											
Professional Services	-	-	2,007	526	-	-	-	-	-	(2,007)	-100.0%
Printing & Advertising	41,965	32,472	43,948	25,251	33,100	33,762	34,437	35,126	35,829	(10,848)	-24.7%
Utilities	100,555	83,484	108,000	46,892	99,000	100,980	103,000	105,060	107,161	(9,000)	-8.3%
Education & Training	5,787	6,184	7,000	1,935	6,250	6,375	6,503	6,633	6,765	(750)	-10.7%
Travel	16,483	13,540	23,670	6,518	15,530	15,841	16,157	16,481	16,810	(8,140)	-34.4%
Repairs & Maintenance	50,675	66,167	73,283	24,186	58,619	59,791	60,987	62,207	63,451	(14,664)	-20.0%
Interfund Allocations	42,759	38,594	38,447	20,347	38,238	39,003	39,783	40,578	41,390	(209)	-0.5%
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	12,408	9,730	13,950	7,357	13,700	13,974	14,253	14,539	14,829	(250)	-1.8%
Total Services & Charges	270,632	250,171	310,305	133,012	264,437	269,725	275,120	280,622	286,235	(45,868)	-14.8%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	925,136	922,302	1,093,132	497,353	1,110,250	1,132,455	1,155,104	1,178,206	1,201,770	17,118	1.6%

Explain Significant Revenue and Expenditure Changes Below:

Operating Expenses are offset by Revenue Earned:
 - 2012 earned - \$ 770,066.95
 - 2013 earned - \$ 893,885.00
 - 2014 earned - \$1,005,962.00
 - 2015 projected: - \$ 950,000.00
 - 60% of the salary and benefits of two staff members from the Morris Complex are allocated to the Morris PAC Budget and 40% to the Palais Royale Budget. 70% of the salary and benefits of two staff members from the Morris Complex are allocated to the Morris PAC Budget and 30% to the Palais Royale Budget. 40% of the salary and benefits of one staff member from the Morris Complex is allocated to the Morris PAC Budget and 60% to the Palais Royale Budget.

Morris PAC - 101-0404

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

Operating expenses of the Morris Performing Arts Center, the Premier Performing Arts Center in this region of the county. Provides improved quality of life to the City citizens, serves as an economic catalyst in the City, and fosters historic preservation of landmark City venues.

2015 Accomplishments & Outcomes

- Ranked in Top 100 theatres in the United States by Pollstar Magazine for the 15th consecutive year
- Awarded 2015 "Prime Site Award" by Facilities Magazine for the 10th consecutive year
- Awarded 2015 TripAdvisor.com "Certificate of Excellence" (4 1/2 stars of 5 max) for the 3rd consecutive year; because we received over 1200 excellent comments, we received the "Bravo! Award"
- Awarded 2015 South Bend Tribune "Readers Choice Award" for "Favorite Entertainment/Live Performance Theater"
- 74 events booked - Warner Theater in Erie, PA (2200 seats)
- 52 events booked - Star Plaza in Merrillville, IN (3400 seats)
- 51 events booked - Rialto Theater in Joliet, IL (1900 seats)
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- The Morris Center was awarded the very Prestigious 2015 LHAT Outstanding Historic Theater Award presented at the National League of Historic American Theaters

2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

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Good Government (GG)

- To build upon successes and book a wide variety of events including national tours of Broadway musicals, Pop concerts, Country concerts, R&B, Christian shows, Comedians, Children's shows, Ballet events and to also use the stage and lobby for Wedding Receptions/Social events.
- To be the Premier Performing Arts Center in this region and provide a safe and well-maintained historical facility
- To be recognized as one of the best theater rental venues worldwide based on the number of gross tickets sold annually
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Economic Development (ED)

- To strive to increase the positive economic impact the Morris Center currently has on Downtown South Bend
- It should be remembered that the Morris Complex has a yearly economic impact of over 10.5 million Dollars on the City of South Bend. Economic Impact has grown each time
- Study impact was published: 2004: \$3.12 million
2007: \$5.6 million
2012: \$6.8 million
2013: \$8.1 million
- Morris Center receives NO financial support from the Hotel/Motel Tax Board

Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017			
			Long Term Goal	2014 Actual	2015 Estimated	2016 Target
- Number of gross tickets issued annually	GG	Output	120,000	96,555	100,000	102,500
- Number of shows booked	ED	Output	90	76	80	81
- Revenue Earned	GG	Output	\$1,011,000	\$1,005,962	\$923,000	\$950,000
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Types: output, efficiency, effectiveness, quality, outcome, technology

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Booking major national acts at the Morris is a challenge because the number of similar competing venues across the country exceeds the number of major acts on the road to play them. Booking deals are even more complicated, and venues across the county are being asked to assume some financial risk of the show as well as guarantee money to the artist and split of the profits. Venues are being asked to do a lot more and take more financial risk than in years past.
- Morris staff are even more proactive in soliciting events by attending national and regional conferences to meet with promoters and by phone and email contact with promoters, and tour managers. A 3-minute video was professionally produced which highlights the Morris Center. Morris staff are handing out fold-over business cards highlighting Morris event marketing support which is included in venue rental such as show messages on electronic marquee and lobby monitors, posters and signage designed and printed, website, fan club email blasts, social media/FaceBook and Twitter promo, event fliers designed and printed, and strip ads in various publications.
- By years end, we expect to install 4 new 3'x6' digital display boards replacing existing paper posters to better promote the multiple events available to our patrons. Morris Entertainment Inc is underwriting this project 100%.
- We joined the Theater Network Organization whose purpose is to provide greater representation to agents and information to its members with the goal of increasing venue bookings. This membership has already aided us in securing/booking two events AND strong leads on several future events.

Palais Royale - 101-0405

Fund Summary - Operating and Capital Budget

Description	2015				2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
	2013	2014	Amended	30-Jun		2017	2018	2019	2020		
	Actual	Actual	Budget	Actual							
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	149,291	162,316	184,454	82,659	167,530	170,881	174,298	177,784	181,340	(16,924)	-9.2%
Fringe Benefits	56,263	66,905	79,051	37,181	77,027	78,568	80,139	81,742	83,377	(2,024)	-2.6%
Total Personnel	205,554	229,221	263,505	119,840	244,557	249,448	254,437	259,526	264,716	(18,948)	-7.2%
Supplies	10,111	8,026	23,897	4,068	28,350	28,917	29,495	30,085	30,687	4,453	18.6%
Services & Charges											
Professional Services	-	-	892	-	-	-	-	-	-	(892)	-100.0%
Printing & Advertising	40,344	36,961	58,547	20,831	36,500	37,230	37,975	38,734	39,509	(22,047)	-37.7%
Utilities	66,627	67,146	77,000	39,162	75,000	76,500	78,030	79,591	81,182	(2,000)	-2.6%
Education & Training	-	805	1,000	-	1,000	1,020	1,040	1,061	1,082	-	0.0%
Travel	650	1,718	2,700	150	1,950	1,989	2,029	2,069	2,111	(750)	-27.8%
Repairs & Maintenance	66,847	46,068	80,842	25,464	70,500	71,910	73,348	74,815	76,311	(10,342)	-12.8%
Interfund Allocations	5,688	10,176	11,010	5,505	11,939	12,178	12,422	12,670	12,923	929	8.4%
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	1,139	1,205	2,900	1,197	2,500	2,550	2,601	2,653	2,706	(400)	-13.8%
Total Services & Charges	181,295	164,079	234,891	92,309	199,389	203,377	207,445	211,593	215,825	(35,502)	-15.1%
Capital	-	-	14,000	562	-	13,000	35,000	45,000	30,000	(14,000)	-100.0%
Total Expenditures by Type	396,960	401,326	536,293	216,779	472,296	494,742	526,377	546,205	541,229	(63,997)	-11.9%

Explain Significant Revenue and Expenditure Changes Below:

- 60% of the salary of one staff member from the Morris Complex was allocated to the Palais Royale budget and 40% to the Morris PAC budget.
- 40% of the salary of two staff members from the Morris Complex was allocated to the Palais Royale budget and 60% to the Morris PAC budget.
- 30% of the salary of two staff members from the Morris Complex was allocated to the Palais Royale budget and 70% to the Morris PAC budget.

Palais Royale - 101-0405

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

Operating expenses of the Palais Royale, Premier banquet/meeting facility in the region; provide exquisite food and beverage catering service, support the economy and growth of downtown South Bend. Palais Royale is distinguished by its history and ambiance and expects to serve a wide and far reaching customer base-social and business.

2015 Accomplishments & Outcomes

- www.PalaisRoyale.org website updated with a complete new look, more information, photos and functionality.
- The Palais Royale has received many unsolicited positive comments on the facility, food and especially the service.
- We are building upon success and booking a wide variety of events including wedding receptions, corporate events, trade shows, fundraising events, proms, reunions, holiday parties and more!
- We remain the Premier banquet/meeting facility in this region for all events demanding superior services, fine dining, and well-maintained historical atmosphere.
- We are striving to increase the positive economic impact the Palais Royale currently has on the downtown South Bend.
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2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- To build upon successes and book a wide variety of events.
- Today, after being returned to its 1920s grandeur, the Palais Royale is now the preferred venue in the area for wedding receptions, corporate events, trade shows, fund-raising events, holiday parties and more!
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Good Government (GG)

- To remain the premier banquet/meeting facility in this region for all events demanding superior services, fine dining, and well-maintained historical atmosphere.
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Economic Development (ED)

- To strive to increase the positive economic impact the Palais Royale currently has on the downtown South Bend.
- The Palais Royale has a yearly economic impact of over 2.4 million Dollars on the City of South Bend.
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Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017	2014	2015	2016
			Long Term Goal	Actual	Estimated	Target
- Palais Royale Revenue Earned	ED	Output	400,000	222,414	335,270	324,012
- Palais Royale Hotel Room Generated	ED	Output	1,700	1,400	1,500	1,600
-						
-						
-						
-						
-						
-						
-						
-						
-						
-						
-						

Types: output, efficiency, effectiveness, quality, outcome, technology

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Booking weekday events at the Palais Royale remains a challenge because major competitors have free adjacent parking lots on their premises.
- The Morris Inn located at the University of Notre Dame was newly renovated and is a competitor for Notre Dame Basilica Wedding Receptions and guests can book hotel rooms at that location.
- Palais continue to collaborate with DoubleTree Hotel staff to negotiate special room rates to help entice new clients to hold events at the Palais Royale.
- Revenue has increased yearly towards being self sufficient. Hotel rooms generated is under reported as we are unable to get exact numbers from hotels, but the numbers we do capture are excellent. Once again, the Palais does not receive support from the Hotel Motel Tax Board.

Legal Department - 101-0501

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	609,358	667,490	705,958	324,457	731,279	745,905	760,823	776,039	791,560	25,321	3.6%
Fringe Benefits	210,642	234,527	242,055	103,477	253,352	266,020	279,321	293,287	307,951	11,297	4.7%
Total Personnel	820,000	902,017	948,013	427,934	984,631	1,011,924	1,040,143	1,069,326	1,099,511	36,618	3.9%
Supplies	21,510	3,567	6,832	3,604	3,450	3,519	3,589	3,661	3,734	(3,382)	-49.5%
Services & Charges											
Professional Services	7,796	3,151	12,642	26	2,550	2,601	2,653	2,706	2,760	(10,092)	-79.8%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	3,238	2,980	10,000	1,223	4,000	4,000	4,000	4,000	4,000	(6,000)	-60.0%
Travel	1,713	765	3,500	977	2,400	2,400	2,400	2,400	2,400	(1,100)	-31.4%
Repairs & Maintenance	4,056	1,735	500	10	2,120	2,162	2,206	2,250	2,250	1,620	324.0%
Interfund Allocations	12,492	9,130	10,112	5,047	11,687	11,921	12,160	12,403	12,651	1,575	15.6%
Debt Service:											
Principal	2,524	1,031	1,100	569	1,163	1,233	-	-	-	63	5.7%
Interest & Fees	49	240	200	66	109	39	-	-	-	(91)	-45.5%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	22,412	21,338	25,700	12,730	24,400	24,400	24,400	24,400	24,400	(1,300)	-5.1%
Total Services & Charges	54,280	40,370	63,754	20,648	48,429	48,757	47,818	48,159	48,461	(15,325)	-24.0%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	895,790	945,954	1,018,599	452,186	1,036,510	1,064,200	1,091,551	1,121,146	1,151,706	17,911	1.8%

Explain Significant Revenue and Expenditure Changes Below:

Saved \$5,388 by relocating all employees to a city-owned parking lot a few blocks from the County-City Building
 Saved \$6000 by finding more cost-effective training options (webinars)
 Saved \$2,000 by eliminating the Legal Services line item
 Saved \$800 by reducing software update cost from \$2,000 to \$1,200
 Saved \$1,288 by reducing office supply budget from \$2,788 to \$1,500
 Saved \$600 by reducing postage budget from \$4200 to \$3600
 Saved \$1100 by reducing two travel budget items from \$1500 to \$400
 Requested personnel change: Convert the sole 32-hour assistant city attorney position to a 40-hour assistant city attorney position
 -- Larger return on health/benefit expenditure
 -- Greater opportunity to retain qualified, committed staff
 -- The 32-hour-per-week attorneys have routinely worked more than 32 hours per week.

Legal Department - 101-0501

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

The Legal Department provides quality legal representation to the City of South Bend's Mayor, departments, commissions and agencies with a dedicated and professionally-skilled staff, efficiently and cost effectively, in furtherance of the City's strategic goals, and preserving the legal and ethical integrity of the City.

2015 Accomplishments & Outcomes

- Continued referring collections to outside firm with 2015 receipts as of August 11, reflecting a 25% increase over 2014 and an 81% increase over 2013 receipts
 2015 collections to date = \$214,536
 2014 total collections = \$171,828
 2013 total collections = \$118,965
- Took proactive steps to reduce excessive force claims by meeting regularly with Internal Affairs to identify potential problems and provide guidance on the handling of issues
- Aggressively defended police liability suits with several favorable results, including a verdict in favor of the City in a two-day excessive force jury trial
- Spearheaded successful defense of discrimination claims under the federal Fair Housing Act. The effort also resulted in the development of County-wide well-defined reasonable accommodation policies and procedures that protect City residents.
- In 2013, researched a new law establishing Medicaid Reimbursements. The Legal Department educated SBFD on the law and worked with them to prepare the requisite documents. The City was recently notified that it will receive a total of \$2,472,740.45 for years 2011 and 2012. The Fire Department will also receive reimbursement for years 2013-2015, and the foreseeable future.
- An Assistant City Attorney was appointed to the position of Magistrate Judge in the St. Joseph Superior Court.
- Achieved full staffing with recruitment of five highly-skilled attorneys
- Continued development of relationships with Notre Dame and Valparaiso law schools with intern and extern programs
- Developed form for employees to request permission to work, consult or conduct business in addition to her or his City duties and integrated training into Human Resources employee orientation
- Processed 1044 public records requests through July, 2015

2016 Department Goals & Objectives & Linkage to City Goals

- Retain professional staff to continue providing client departments with solid legal advice and education, while increasing efficiency, streamlining processes and reducing costs. Consequently, City departments will be even better equipped to provide quality City services to spur economic development.

Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017	2014	2015	2016
			Long Term Goal	Actual	Estimated	Target
- Identification of meaningful KPIs continues to be a challenge for municipal legal departments.						
- Administrative staff skills training was identified as a priority in 2014 and support staff engaged in basic skills training.						
- Going forward, utilizing the same platform (webinars) as we are utilizing for attorneys, support staff will receive additional relevant training in the areas of customer service and office administration, including specialized training for legal assistants.						

Types: output, efficiency, effectiveness, quality, outcome, technology

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- The Legal Department will retain professional staff to continue providing client departments with solid legal advice and education, while increasing efficiency, streamlining processes and reducing costs
- The Legal Department will continue to transform the current excessive force litigation climate by meeting regularly with police internal affairs personnel and by aggressively defending cases at trial.

Engineering - 101-0602

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	452,898	427,222	529,033	222,763	560,368	540,235	550,415	560,800	571,392	31,335	5.9%
Fringe Benefits	158,464	141,725	181,519	79,116	215,872	248,252	285,490	328,314	377,561	34,353	18.9%
Total Personnel	611,362	568,947	710,552	301,879	776,240	788,487	835,905	889,114	948,953	65,688	9.2%
Supplies	19,213	17,731	29,262	18,401	40,500	41,310	42,136	42,979	43,839	11,238	38.4%
Services & Charges											
Professional Services	43,783	98,941	153,700	23,501	152,000	155,040	158,141	161,304	164,530	(1,700)	-1.1%
Printing & Advertising	1,164	2,379	3,300	1,624	3,300	3,366	3,433	3,502	3,572	-	0.0%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	5,857	1,886	18,063	6,502	18,000	18,000	18,000	18,500	18,500	(63)	-0.3%
Travel	6,165	5,948	15,103	8,215	14,800	15,000	15,000	15,500	15,500	(303)	-2.0%
Repairs & Maintenance	19,712	10,533	49,752	45,236	21,500	21,930	22,369	22,816	23,272	(28,252)	-56.8%
Interfund Allocations	578,568	277,501	55,050	27,520	61,793	63,029	64,289	65,575	66,886	6,743	12.2%
Debt Service:											
Principal	3,868	6,689	11,570	5,340	22,837	13,069	10,758	5,780	1,763	11,267	97.4%
Interest & Fees	725	1,012	1,505	555	1,551	501	222	90	18	46	3.1%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	9,670	5,182	11,076	3,631	7,815	7,893	8,012	8,012	8,172	(3,261)	-29.4%
Total Services & Charges	669,512	410,071	319,119	122,124	303,596	297,828	300,223	301,078	302,213	(15,523)	-4.9%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	1,300,087	996,749	1,058,933	442,404	1,120,335	1,127,625	1,178,265	1,233,171	1,295,005	61,402	5.8%

Explain Significant Revenue and Expenditure Changes Below:

Personnel costs are down somewhat due to a change in allocation of Engineering personnel out to Streets, Water and Wastewater departments.

Engineering - 101-0602

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

The Engineering Department, part of the General Fund, is responsible for design and implementation of most of the City's infrastructure construction projects. With a full-time staff of 16 people, the Department oversees the activities of most services, including Traffic & Lighting, Water Works, Wastewater, and Solid Waste.

2015 Accomplishments & Outcomes

- Filed the annual operational report for Local Roads and Streets with the State Board of Accounts by the due date.
- Filled retiring staff positions by hiring Director of CSO Project Management and Project Inspector II and new position TIF Engineer I
- Completed several Smart Streets Projects (of note: Lincoln Way West Improvements, Bartlett Phase I, Marion/Madison 2way, Western Ave)
- Long-Term Control Plan: Initiated re-examination of LTCP and filed reports per Consent Decree requirements.
- Completed Design of Downtown 2-Way
- Completed Sidewalk Assessment
- Evaluated and requested ordinance revisions for permitting, utilities, truck routes, and subdivisions
-
-
-

2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Coordinate and assist other departments with engineering and project management services
- Coordinate and assist other departments to ensure that basic and emergency services are met: water, sewer, electricity, traffic safety, flood reduction, etc.
-
-
-
-

Good Government (GG)

- Develop and Implement a program to deal with traffic service and drainage requests
- Continue implementation and evaluation of ADA compliance plan, and appropriate conformance to Title VI
- Develop a plan for improving the traffic calming request process
- Complete asset inventory
- Implementation of a grading schedule for Project Management, Consultants, and Contractors to track and target quality assurance
-
-

Economic Development (ED)

- Improve business accessibility and attractiveness through the development of Complete Streets Design Guidelines
-
-
-
-
-

Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017	2014 Actual	2015 Estimated	2016 Target
			Long Term Goal			
- Number of 311/Council Requests (Open/Closed) %	GG	Effectiveness	80%	NA	5%	60%
- Project Management Grades	GG	Quality	B+	NA	B+	B+
-						
-						
-						
-						
-						
-						
-						
-						

Types: output, efficiency, effectiveness, quality, outcome, technology

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Asset inventories and downspout disconnect programs required additional seasonal staff in 2015 and will need more in 2016.
-
- In order to keep up with the volume of traffic service requests we receive, we need a dedicated staff member to handle them.
-
- Our permitting fees and efforts do not balance. We need a full-time employee to keep up with permitting and the fees to be raised.
-

Police Department - 101-0801

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	14,515,059	14,784,693	16,604,195	7,781,576	16,769,118	17,244,392	17,733,669	18,237,366	18,755,912	164,923	1.0%
Fringe Benefits	4,772,852	5,049,442	6,055,029	2,933,420	6,804,850	7,405,274	8,085,652	8,857,683	9,734,813	749,821	12.4%
Total Personnel	19,287,911	19,834,135	22,659,224	10,714,996	23,573,968	24,649,666	25,819,321	27,095,049	28,490,725	914,744	4.0%
Supplies	465,036	607,080	499,279	223,980	273,227	273,227	273,227	273,227	273,227	(226,052)	-45.3%
Services & Charges											
Professional Services	284,120	575,791	589,941	319,585	368,500	368,500	368,500	368,500	368,500	(221,441)	-37.5%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	198,731	184,347	207,250	93,651	190,250	190,250	190,250	190,250	190,250	(17,000)	-8.2%
Education & Training	28,667	-	-	-	-	-	-	-	-	-	-
Travel	40,026	77	200	(30)	200	200	200	200	200	-	0.0%
Repairs & Maintenance	294,986	531,435	653,083	217,656	788,718	888,718	888,718	888,718	888,718	135,635	20.8%
Interfund Allocations	1,500,663	1,561,688	453,864	230,114	770,895	786,313	802,039	818,080	834,442	317,031	69.9%
Debt Service:											
Principal	-	3,866	6,000	2,650	6,000	6,000	6,000	6,000	6,000	-	0.0%
Interest & Fees	-	1,012	2,000	597	2,000	2,000	2,000	2,000	2,000	-	0.0%
Grants & Subsidies	14,696	17,391	30,000	6,464	40,000	40,000	40,000	40,000	40,000	10,000	33.3%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	300,667	304,459	532,223	315,565	289,643	289,643	289,643	289,643	289,643	(242,580)	-45.6%
Total Services & Charges	2,662,556	3,180,066	2,474,561	1,186,252	2,456,206	2,571,624	2,587,350	2,603,391	2,619,753	(18,355)	-0.7%
Capital	94,023	65,158	-	20	-	-	-	-	-	-	-
Total Expenditures by Type	22,509,526	23,686,439	25,633,064	12,125,248	26,303,401	27,494,517	28,679,898	29,971,667	31,383,705	670,337	2.6%

Explain Significant Revenue and Expenditure Changes Below:

The increase in Salaries & Wages is due to the Police Salary increases under the current agreement with the FOP, an estimated 2% increase in civilian salaries and the transfer of the salaries of five Police Officers from the LOIT to the General Fund. Fringe Benefits increased due to a 20% increase in Health Insurance costs. The increase in Repairs & Maintenance is due to the transfer of computer software maintenance cost of approximately \$250,000 reported in the Interfund Allocation in 2015 to Repairs and Maintenance in 2016. Interfund Allocations increased due to the provision for Liability Insurance in 2016, not provided in 2015. The Liability Insurance increase was partially reduced by the transfer of computer maintenance costs as described in the prior sentence. The decrease in Other Services & Charges is the result of the \$208,000 CNG conversion costs for Police vehicles encumbered in 2014 and carried forward into the 2015 Amended Budget. The CNG Conversion costs for 2016 are included in the estimated cost to lease police vehicles.

Fund Description & Purpose

Police Department operating costs are accounted for in this department. Other Police Department personnel costs are paid for in the Public Safety LOIT fund.

2015 Accomplishments & Outcomes

- PSAP Consolidation
- Domestic Violence (Lethality Assessment)
- Upgraded Website

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Body Cameras-cost \$180,000. (Use Non Reverting to Fund)
- Laptops computers for police vehicles-110 existing computers will be out of warranty and are breaking down. (Use Non Reverting to fund)
- Police Duty Manual rewrite and upgrade (Lexipol service) (Use Non Reverting to Fund)
- Special Events Policy

Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017			
			Long Term Goal	2014 Actual	2015 Estimated	2016 Target
- Total Part I Crimes	BE	Output	3,984	5,465	4,919	4,427
- Persons Shot	BE	Output	70	75	87	78
- Shots Fired (confirmed)	BE	Output	506	531	626	563

Types: output, efficiency, effectiveness, quality, outcome, technology

Police Department - 101-0801

Fund Summary - Full-Time Employees

Report ONLY Full-Time positions								
Position	2015			2016	Forecast			
	2014 Actual	Amended Budget	6/30/2015 Actual	Proposed Budget	2017	2018	2019	2020
Staffing (Full-Time Employees)								
Non-Bargaining								
Administrative Assistant II	1.0	1.0	1.0	-	-	-	-	-
Executive Assistant	-	-	-	1.0	1.0	1.0	1.0	1.0
Clerk Terminal Operator	9.0	9.0	8.0	9.0	9.0	9.0	9.0	9.0
Court Liaison	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Crime Analyst	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Crime Lab Firearms Examiner	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Crime Laboratory Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Manager Records Bureau	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Data Entry Specialist II	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Data Entry/Alarm Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Digital (Forensic) Lab Tech	1.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Director of Financial Services	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director Records Bureau	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Evidence Technician	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist IV	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Lab Tech	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Preventative Maintenance Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Property/Evidence Custodian Sr.	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Public Asst Clerk II	-	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Administrative Assistant I	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Secretary V	3.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
System Specialist I	1.0	1.0	1.0	-	-	-	-	-
System Specialist IV	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
System Specialist II	-	-	-	1.0	1.0	1.0	1.0	1.0
-	-	-	-	-	-	-	-	-
Total Non-Bargaining	34.0	43.0	42.0	43.0	43.0	43.0	43.0	43.0
Bargaining								
Chief	1.0	1.0	1.0	1.0	-	-	-	-
D/Chief	3.0	3.0	2.0	3.0	3.0	3.0	3.0	3.0
Captain	8.0	10.0	8.0	10.0	10.0	10.0	10.0	10.0
Lieutenant	19.0	28.0	18.0	28.0	28.0	28.0	28.0	28.0
Sergeant	42.0	58.0	41.0	58.0	58.0	58.0	58.0	58.0
Patrolman First Class	107.0	106.0	107.0	111.0	111.0	111.0	111.0	111.0
Patrolman Second Class	15.0	8.0	12.0	8.0	8.0	8.0	8.0	8.0
Patrolman Third Class	10.0	3.0	15.0	3.0	3.0	3.0	3.0	3.0
Recruits	6.0	-	3.0	-	-	-	-	-
Total Police Bargaining	211.0	217.0	207.0	222.0	221.0	221.0	221.0	221.0
-	-	-	-	-	-	-	-	-
Maintenance (Teamsters)	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
Total Bargaining	214.0	220.0	210.0	225.0	224.0	224.0	224.0	224.0
Total Full-Time Employees	248.0	263.0	252.0	268.0	267.0	267.0	267.0	267.0

Explain Significant Staffing Changes Below:

Increase from 217 Sworn Officers in the 2015 Amended Budget to 222 in the 2016 Budget is due to the transfer of five Officers from the LOIT which decreased from 43 officers in 2015 to 38 in the 2016 Budget. The combined total of Sworn Officers Budgeted in the General Fund and the LOIT has remained at 260 for 2014, 2015 and 2016. The increase in Non Bargaining staff from 34 in 2014 Actual to 43 in the 2015 Amended Budget resulted from the transfer of 8 Public Assistant Clerk II positions from the Communications Department plus the addition of a Digital (Forensic) Lab Tech. The Communication department was consolidated to the St Joseph County PSAP while Public Assistant Clerk II staff remained with the Police Department.

Police Communications - 101-0802

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	1,505,474	1,426,823	117,928	115,511	-	-	-	-	-	(117,928)	-100.0%
Fringe Benefits	531,452	547,048	26,044	19,648	-	-	-	-	-	(26,044)	-100.0%
Total Personnel	2,036,926	1,973,871	143,972	135,159	-	-	-	-	-	(143,972)	-100.0%
Supplies	1,868	1,362	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	17,532	1,920	-	-	-	-	-	-	-	-	-
Interfund Allocations	3,792	7,764	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	526	1,028	1,543,568	771,780	1,479,012	1,479,012	1,479,012	1,479,012	1,479,012	(64,556)	-4.2%
Total Services & Charges	21,850	10,712	1,543,568	771,780	1,479,012	1,479,012	1,479,012	1,479,012	1,479,012	(64,556)	-4.2%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	2,060,644	1,985,945	1,687,540	906,939	1,479,012	1,479,012	1,479,012	1,479,012	1,479,012	(208,528)	-12.4%

Explain Significant Revenue and Expenditure Changes Below:

On January 1, 2015 the South Bend Police Department Commination Center was consolidated to the St. Joseph County PSAP. The salary and benefits incurred in 2015 are salary and wages earned in 2014, but paid in 2015. Other Services and Charges is the charge from the PSAP for South Bend's share of the cost in 2015.

Fund Description & Purpose

This Fund receives the South Bend allocation of the Saint Joseph County PSAP. The PSAP is managed by the County.

Fire Department - 101-0901

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	13,689,280	14,658,039	11,156,360	6,329,059	11,164,653	11,410,275	11,638,481	11,871,250	12,108,676	8,293	0.1%
Fringe Benefits	4,698,042	4,936,513	4,580,726	2,303,743	5,142,211	5,255,340	5,360,446	5,467,655	5,577,008	561,485	12.3%
Total Personnel	18,387,322	19,594,552	15,737,086	8,632,802	16,306,864	16,665,615	16,998,927	17,338,906	17,685,684	569,778	3.6%
Supplies	353,149	341,073	310,703	63,831	325,150	500,000	500,000	510,000	510,000	14,447	4.6%
Services & Charges											
Professional Services	66,668	119,875	42,532	58,750	42,850	42,850	45,000	45,000	45,000	318	0.7%
Printing & Advertising	9,167	1,043	8,350	118	8,350	8,500	8,500	8,500	8,500	-	0.0%
Utilities	184,414	202,066	225,500	115,717	225,500	225,500	225,500	235,500	235,500	-	0.0%
Education & Training	61,653	83,547	83,556	37,530	81,000	81,000	85,000	85,000	85,000	(2,556)	-3.1%
Travel	20,646	23,684	13,000	16,740	13,000	15,000	20,000	22,500	22,500	-	0.0%
Repairs & Maintenance	719,972	724,260	678,694	341,247	677,116	680,000	680,000	685,000	685,000	(1,578)	-0.2%
Interfund Allocations	362,581	413,029	153,253	78,128	395,030	402,931	410,989	419,209	427,593	241,777	157.8%
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	500,000	-	-	-	-	-	-	(500,000)	-100.0%
Other Services & Charges	38,983	78,069	21,800	17,120	26,500	-	-	-	-	4,700	21.6%
Total Services & Charges	1,464,084	1,645,573	1,726,685	665,350	1,469,346	1,455,781	1,474,989	1,500,709	1,509,093	(257,339)	-14.9%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	20,204,555	21,581,198	17,774,474	9,361,983	18,101,360	18,621,396	18,973,917	19,349,615	19,704,777	326,886	1.8%

Explain Significant Revenue and Expenditure Changes Below:

Fewer Firefighters covered in PS-LOIT fund - salaries increased by 4 positions. Showing positions for 6 planned recruits as well. Supplies increased to restore funding previously covered in 288 Capital Fund.. Absorbed Retiree Health Insurance from Fund 701.

Fire Department - 101-0901

Fund Summary - Full-Time Employees

<i>Report ONLY Full-Time positions</i>								
Position	2015			2016	Forecast			
	2014 Actual	Amended Budget	6/30/2015 Actual	Proposed Budget	2017	2018	2019	2020
Staffing (Full-Time Employees)								
Non-Bargaining								
Administrative Assistant	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist I	1.0	-	-	-	-	-	-	-
Accounting Clerk IV	3.0	-	-	-	-	-	-	-
Financial Specialist II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Preventative Maintenance Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
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Human Rights - 101-1008

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	179,467	198,824	209,274	104,288	213,967	218,246	222,611	227,063	231,605	4,693	2.2%
Fringe Benefits	62,260	68,513	77,201	37,835	84,676	93,144	102,458	112,704	123,974	7,475	9.7%
Total Personnel	241,727	267,337	286,475	142,123	298,643	311,390	325,069	339,767	355,579	12,168	4.2%
Supplies	3,710	1,353	2,010	638	1,546	1,561	1,577	1,593	1,609	(464)	-23.1%
Services & Charges											
Professional Services	-	-	1,561	-	-	-	-	-	-	(1,561)	-100.0%
Printing & Advertising	480	502	556	382	600	600	600	600	600	44	7.9%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	10,262	10,727	12,424	5,073	8,692	8,692	8,692	8,692	8,692	(3,732)	-30.0%
Interfund Allocations	8,856	4,752	5,151	2,575	6,295	6,421	6,549	6,680	6,814	1,144	22.2%
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	49,021	49,472	53,800	22,015	55,450	56,005	56,565	57,130	57,701	1,650	3.1%
Total Services & Charges	68,619	65,453	73,492	30,045	71,037	71,717	72,406	73,103	73,808	(2,455)	-3.3%
Capital	-	-	11,202	10,407	-	-	-	-	-	(11,202)	-100.0%
Total Expenditures by Type	314,056	334,143	373,179	183,213	371,226	384,669	399,052	414,463	430,995	(1,953)	-0.5%

Explain Significant Revenue and Expenditure Changes Below:

(1) Reduced building expenditures by \$4,000 in 2016. (2) Purchased copier in 2015 for \$10,242; not in budget for 2016. (3) Added \$2,500 for training for staff for supervisory skills and writing skills.

Human Rights - 101-1008

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

The purpose of the Human Rights Commission is to provide all of the city's citizens equal opportunity for education, employment, access to public conveniences and accommodations and acquisition through purchase or rental of real property including, but not limited to, housing and to eliminate segregation or separation based on race, religion, color, sex, disability, national origin, ancestry, sexual orientation or gender identity and familial status in housing, since such segregation is an impediment to equal opportunity. To provide trainings in the commission's jurisdiction to all .

2015 Accomplishments & Outcomes

- Successfully maintained an education and outreach grant from the U.S. Department of Housing and Urban Development.
- Performed Diversity trainings for the new police recruits as well as the new fire fighters as they were about to become members of their respective departments.
- Set up informational booths at the Martin Luther King celebration, policemen's night out, Cinco De Mayo celebration and career services at Bethel College.
- Hosted the Annual Fair Housing Awards, Scholarship and Training again this year. We gave away \$3,500 in scholarships.
- The HRC will continue to work toward producing every case that we take within 180 days.
- Maintained the two federal contracts that the Commission has with the EEOC and the U.S. Department of Housing and Urban Development.
- The Director was reappointed to the EEOC - Fepa Committee.
- Successfully hosted a joint training with EEOC and HUD in the city of South Bend for employees and the community.
- The Commission held a regional Diversity Training for police departments from South Bend, Mishawaka, Elkhart, Lakeville, Notre Dame and Plymouth, Indiana and Niles, Berrien Springs and Benton Harbor, Michigan.

2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Continued to work with all entities within St. Joseph County to ensure that all of the citizens of South Bend and the rest of the county have an avenue to register their complaints.
- Stay in a contractual relationship with EEOC and HUD to be able to receive federal monies and trainings in our field.
- Maintain a policy that requires all cases filed with the Commission be completed within 180 days.
- Work with IT to make the SBHRC website more accessible and user friendly for our citizens to be able to file complaints on line as well as being able to reach other websites from our website.
- Continue to work with Respondent and Charging Parties by educating both concerning how the Commission works. Make it easy for all of our citizens to understand their rights under the South Bend Human Rights Ordinance.

Good Government (GG)

- Maintain working relationships with other organizations and groups in our community to ensure that the Commission is known .
- Get cases investigated in 180 days or less.
- Make a concentrated effort to resolve disputes through mediation and settlement discussions before they become formal charges.
- Hold as many public trainings and speaking engagements as possible to keep the community informed concerning human rights. Send Staff to as many trainings as possible to keep them up to date on the latest court rulings.

Economic Development (ED)

- Continue to seek grants and other sources of funding in an effort to stay viable and efficient.

Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017	2014	2015	2016
			Long Term Goal	Actual	Estimated	Target
- Number of inquiries handled.	GG	Effectiveness	107	137	105	100
- Number of trainings performed	GG	Output	6	10	10	10
- Number of cases investigated	GG	Output	106	100	98	100
- Number of no causes	GG	Output	77	73	80	78
- Number of open cases	GG	Output	60	64	58	58
- Number of cases over 180 days	GG	Effectiveness	0	10	12	6
- Number of probable causes	GG	Effectiveness	8	8	8	6
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Types: output, efficiency, effectiveness, quality, outcome, technology

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Eliminating discrimination while continually maintaining enough resources the Commission effective and a valued part of this community.
- Valuing Diversity in our community and teaching others the benefits of a diverse community. Getting others to realize that diversity strengthens our community through inclusion of all people of all races, colors, sexes, sexual orientations, national origins, differently abled as well as all religions and political affiliations.
- Maintaining contract numbers with EEOC and HUD when the number of actual charges filed is decreasing.

Rainy Day Fund - 102

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	29,524	24,483	34,680	29,391	40,000	40,400	40,804	41,212	41,624	5,320	15.3%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	29,524	24,483	34,680	29,391	40,000	40,400	40,804	41,212	41,624	5,320	15.3%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital											
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type											
Total Expenditures by Type	-	-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	29,524	24,483	34,680	29,391	40,000	40,400	40,804	41,212	41,624		
Beginning Cash Balance	8,588,180	8,617,705	8,647,178	8,647,178	8,681,858	8,721,858	8,762,258	8,803,062	8,844,274		
Cash Adjustments	0	4,990	-	(4,990)	-	-	-	-	-		
Ending Cash Balance	8,617,705	8,647,178	8,681,858	8,671,579	8,721,858	8,762,258	8,803,062	8,844,274	8,885,898		
Cash Reserves Target	8,466,515	8,389,741	8,063,538	8,063,538	8,063,537	8,305,443	8,547,349	8,789,255	8,869,891		3%SPEC

Explain Significant Revenue and Expenditure Changes Below:

Interest rates are slightly higher than in prior year. Increase is expected based on improvement in economy and interest rates. Used assumption of 0.5% return based on May 2014 results on investment holdings.
 Note: The Cash Reserves Target for the Rainy Day Fund is equal to 3% of total expenditures for the year.

Rainy Day Fund - 102

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

Fund is used to accumulate cash reserves for unforeseen purposes. The fund receives from time to time certain "catch up" distributions of COIT and EDIT monies from the State that are required to be deposited into this fund. The fund is used for mid-year or year-end advances to other funds that have cash shortages and the advances must be paid back within six months.

2015 Accomplishments & Outcomes

- Continue to accumulate fund reserves for future emergency or unforeseen circumstances.
- Continue to accumulate fund reserves for short-term advances to other city funds.
- Investment fund reserves in the investment program at 1st Source Bank to realize interest earnings.
- Emphasize Rainy Day Fund reserves during bond credit rating discussions to emphasize the fiscal health of the City. Fund reserves are an important factor in determining a credit rating.
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2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

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Good Government (GG)

- Continue to attend quarterly investment meetings with 1st Source to ensure the money in the fund are properly invested.
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Economic Development (ED)

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Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017			
			Long Term Goal	2014 Actual	2015 Estimated	2016 Target
- Cash Reserves	GG	Output	\$8,778,000	\$8,632,817	\$8,680,000	\$8,728,000
- Interest Earnings	GG	Output	\$65,000	\$24,483	\$58,000	\$58,000
- Percent Yield	GG	Efficiency	0.740%	0.284%	0.664%	0.664%
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Types: output, efficiency, effectiveness, quality, outcome, technology

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Continue to maintain cash reserves in this fund for future needs and bond ratings.
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Excess Levy - 103

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	3,648	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	20	9	20	-	-	-	-	-	0.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	3,648	20	9	20	-	-	-	-	-	0.0%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	3,688	-	-	-	-	3,688	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	3,688	-	-	-	-	3,688	-
Capital											
-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	-	-	-	-	3,688	-	-	-	-	3,688	-
Net Surplus / (Deficit)	-	3,648	20	9	(3,668)	-	-	-	-	-	-
Beginning Cash Balance	-	-	3,648	3,648	3,668	(0)	(0)	(0)	(0)	-	-
Cash Adjustments	-	(0)	-	0	-	-	-	-	-	-	-
Ending Cash Balance	-	3,648	3,668	3,657	(0)	(0)	(0)	(0)	(0)	-	-
Cash Reserves Target	-	-	-	-	-	-	-	-	-	-	0.00%

Explain Significant Revenue and Expenditure Changes Below:

This fund received a small payment in 2014 for excess property tax revenues from the County. Per discussions with our DLGF representative, the amount in the Excess Levy Fund will be transferred to the General Fund during 2016 as part of the State #1782 budget approval process.

Fund Description & Purpose

This fund received a small payment in 2014 for excess property tax revenues from the County. No activity is expected within this fund aside from interest for the foreseeable future.

Parks Department - 201

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	7,207,060	7,365,388	7,340,000	4,145,751	7,487,000	7,636,740	7,789,475	7,945,264	7,150,738	147,000	2.0%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	619,840	653,704	626,039	327,347	655,000	668,100	681,462	695,091	708,993	28,961	4.6%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	3,083,133	1,904,418	2,025,640	752,427	1,946,640	1,985,573	2,025,284	2,065,790	2,107,106	(79,000)	-3.9%
Interfund Allocations	696,009	729,389	884,836	442,418	926,264	944,790	963,685	982,959	1,002,618	41,428	4.7%
Fines & Forfeitures	5,160	675	500	(25)	500	500	500	500	500	-	0.0%
Donations	800	-	-	-	-	-	-	-	-	-	-
Other Income	156,203	170,396	153,700	79,691	164,394	166,860	169,363	171,903	174,482	10,694	7.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	11,768,205	10,823,970	11,030,715	5,747,609	11,179,798	11,402,562	11,629,769	11,861,508	11,144,437	149,083	1.4%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	5,755,465	5,109,057	5,192,645	2,253,009	5,131,736	5,234,371	5,339,058	5,445,839	5,554,756	(60,909)	-1.2%
Fringe Benefits	1,854,042	1,696,066	1,913,054	877,902	2,090,824	2,195,365	2,305,133	2,420,390	2,541,410	177,770	9.3%
Total Personnel	7,609,507	6,805,123	7,105,699	3,130,911	7,222,560	7,429,736	7,644,192	7,866,229	8,096,166	116,861	1.6%
Supplies	1,741,909	1,203,587	1,109,836	549,557	1,096,831	1,129,736	1,163,628	1,198,537	1,234,493	(13,005)	-1.2%
Services & Charges											
Professional Services	30,225	959,103	805,766	872,214	732,874	632,874	632,874	632,874	632,874	(72,892)	-9.0%
Printing & Advertising	23,308	31,324	43,502	3,718	41,246	42,071	42,912	43,771	44,646	(2,256)	-5.2%
Utilities	639,109	548,930	498,500	301,695	537,600	542,976	548,406	553,890	559,429	39,100	7.8%
Education & Training	5,345	6,946	7,265	1,788	15,025	15,326	15,632	15,945	16,264	7,760	106.8%
Travel	35,596	23,636	29,145	13,754	29,470	30,059	30,661	31,274	31,899	325	1.1%
Repairs & Maintenance	257,243	263,320	281,862	144,199	268,550	273,921	279,399	284,987	290,687	(13,312)	-4.7%
Interfund Allocations	427,656	642,678	363,599	181,800	530,209	540,813	551,629	562,662	573,915	166,610	45.8%
Debt Service:											
Principal	273,719	302,753	300,806	144,321	172,760	200,000	200,000	200,000	200,000	(128,046)	-42.6%
Interest & Fees	17,531	12,254	8,451	4,268	3,862	18,000	18,000	18,000	18,000	(4,589)	-54.3%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	209,824	96,819	95,500	-	85,500	90,000	90,000	90,000	90,000	(10,000)	-10.5%
Other Services & Charges	773,405	598,074	414,064	229,529	391,452	399,281	407,267	415,412	423,720	(22,612)	-5.5%
Total Services & Charges	2,692,961	3,485,837	2,848,460	1,897,286	2,808,548	2,785,321	2,816,780	2,848,814	2,881,434	(39,912)	-1.4%
Capital	348,563	87,867	-	-	50,000	193,000	36,000	156,000	52,000	50,000	-
Total Expenditures by Type	12,392,940	11,582,414	11,063,995	5,577,754	11,177,939	11,537,793	11,660,600	12,069,580	12,264,093	113,944	1.0%
Net Surplus / (Deficit)	(624,735)	(758,444)	(33,280)	169,855	1,860	(135,230)	(30,830)	(208,073)	(1,119,656)		
Beginning Cash Balance	4,885,352	4,255,160	3,500,634	3,500,634	3,467,354	3,469,214	3,333,983	3,303,153	3,095,081		
Cash Adjustments	(5,457)	3,918	-	27,002	-	-	-	-	-		
Ending Cash Balance	4,255,160	3,500,634	3,467,354	3,697,491	3,469,214	3,333,983	3,303,153	3,095,081	1,975,425		
Cash Reserves Target	3,098,235	2,895,604	2,765,999	1,394,439	2,794,485	2,884,448	2,915,150	3,017,395	3,066,023		25.00%

Explain Significant Revenue and Expenditure Changes Below:

The property tax allocation rose by 2%. Two capital leases expire in 2016 with only one payment due during the year. A new capital lease for heavy equipment will need to be explored for 2017. Health insurance rose 20%. Property tax circuit breaker impact will become a financial burden in 2020.

Parks Department - 201

Fund Summary - Full-Time Employees

<i>Report ONLY Full-Time positions</i>								
Position	2015			2016 Proposed Budget	Forecast			
	2014 Actual	Amended Budget	6/30/2015 Actual		2017	2018	2019	2020
Staffing (Full-Time Employees)								
Non-Bargaining								
Park Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Finance	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist II	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Departmental System Specialist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Office Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Foreman V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Park Maintenance Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Operations Manager - Forester	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Park Grounds Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Superintendent IV	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Facilities Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Superintendent III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Foreman V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director- Golf Operations	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Club Pro Municipal Golf Course	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Golf Course/Rink Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Greenskeeper	1.0	1.0	-	-	-	-	-	-
Superintendent V	1.0	1.0	1.0	2.0	2.0	2.0	2.0	2.0
Deputy Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Director- Recreation	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Fitness/Wellness Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Athletic Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Program Coordinator	6.0	8.0	8.0	8.0	8.0	8.0	8.0	8.0
Center Supervisor	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Violence Prevention Coor II	1.0	-	-	-	-	-	-	-
Rum Village Park Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Naturalist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Youth Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Program Supervisor	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Program Supervisor	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Director of Marketing & Promotions	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Project Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Foreman V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Zoo Staff	1.0	-	-	-	-	-	-	-
Park Police II	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Total Non-Bargaining	51.0	51.0	50.0	51.0	51.0	51.0	51.0	51.0
Bargaining								
Plumber IV	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Electrician	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Construction Maint./Carpenter II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Construction Maint./Carpenter III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Construction Maint./Mason	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Painter IV	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Head Custodian	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Bldg. Maintenance- Custodian & Laborer	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Group Leader	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Building & Structure Maint	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Building & Structure Maint II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Arborist II	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Arborist I	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Arborist/Weed Control	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Equipment Operator II	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Operator I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Heavy Equipment Operator II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Job Leader	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Athletic Field Maintenance	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Mechanic IV	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Assistant Greens Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Mechanic IV	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Zoo Staff	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Bargaining	40.0	39.0	39.0	39.0	39.0	39.0	39.0	39.0
Total Full-Time Employees	91.0	90.0	89.0	90.0	90.0	90.0	90.0	90.0
Explain Significant Staffing Changes Below:								
None								

Motor Vehicle Highway - 202

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	5,051,335	5,320,036	5,697,000	2,915,411	5,100,000	5,200,000	5,300,000	5,400,000	5,500,000	(597,000)	-10.5%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	422,045	291,480	240,000	163,388	341,433	344,847	348,296	351,779	355,297	101,433	42.3%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	38,862	164,256	61,800	50,220	37,450	37,825	38,203	38,585	38,971	(24,350)	-39.4%
Transfers In	3,626,882	3,216,582	3,703,000	1,676,500	4,550,000	4,595,500	4,641,455	4,687,870	4,734,748	847,000	22.9%
Total Revenue	9,139,124	8,992,354	9,701,800	4,805,519	10,028,883	10,178,172	10,327,954	10,478,233	10,629,015	327,083	3.4%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	2,570,102	2,738,878	3,023,954	1,324,374	3,037,812	3,098,568	3,160,540	3,223,750	3,288,225	13,858	0.5%
Fringe Benefits	890,969	1,017,466	1,290,594	531,564	1,373,246	1,400,711	1,428,725	1,457,300	1,486,446	82,652	6.4%
Total Personnel	3,461,071	3,756,344	4,314,548	1,855,938	4,411,058	4,499,279	4,589,265	4,681,050	4,774,671	96,510	2.2%
Supplies	2,432,218	2,413,249	2,789,854	927,724	2,258,181	2,303,345	2,349,412	2,396,400	2,444,328	(531,673)	-19.1%
Services & Charges											
Professional Services	215,785	587,908	984,253	79,096	883,154	900,817	918,833	937,210	955,954	(101,099)	-10.3%
Printing & Advertising	119	513	1,450	58	1,700	1,734	1,769	1,804	1,840	250	17.2%
Utilities	48,091	44,428	43,990	29,898	48,153	49,116	50,098	51,100	52,122	4,163	9.5%
Education & Training	6,049	2,789	8,549	4,540	7,500	7,650	7,803	7,959	8,118	(1,049)	-12.3%
Travel	3,448	2,094	3,820	1,942	3,820	3,896	3,974	4,054	4,135	-	0.0%
Repairs & Maintenance	1,113,653	1,118,837	1,210,657	591,277	1,194,207	1,000,000	1,000,000	1,000,000	1,000,000	(16,450)	-1.4%
Interfund Allocations	220,596	416,001	575,748	287,871	765,449	780,758	796,374	812,301	828,547	189,701	32.9%
Debt Service:											
Principal	99,908	283,044	423,266	178,294	636,603	879,727	1,084,065	1,216,065	1,317,114	213,337	50.4%
Interest & Fees	6,711	15,348	26,740	10,639	40,724	57,576	66,497	73,240	69,788	13,984	52.3%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	26,496	17,244	23,053	18,525	43,341	44,208	45,092	45,994	46,914	20,288	88.0%
Total Services & Charges	1,740,856	2,488,206	3,301,526	1,202,140	3,624,651	3,725,483	3,974,505	4,149,727	4,284,533	323,125	9.8%
Capital	95,847	134,030	79,458	39,458	50,000	50,000	50,000	50,000	50,000	(29,458)	-37.1%
Total Expenditures by Type	7,729,992	8,791,829	10,485,386	4,025,260	10,343,890	10,578,107	10,963,182	11,277,177	11,553,531	(141,496)	-1.3%
Net Surplus / (Deficit)	1,409,132	200,525	(783,586)	780,259	(315,007)	(399,935)	(635,228)	(798,944)	(924,516)		
Beginning Cash Balance	2,271,733	3,679,915	3,897,479	3,897,479	3,113,893	2,798,886	2,398,951	1,763,723	964,779		
Cash Adjustments	(950)	17,039	-	(2,004)	-	-	-	-	-		
Ending Cash Balance	3,679,915	3,897,479	3,113,893	4,675,734	2,798,886	2,398,951	1,763,723	964,779	40,263		
Cash Reserves Target	1,545,998	1,758,366	2,097,077	805,052	2,068,778	2,115,621	2,192,636	2,255,435	2,310,706		20.00%

Explain Significant Revenue and Expenditure Changes Below:

The two main revenue streams (not including transfers from other funds) for the MVH fund are Gas Tax Distribution from the State of Indiana and distribution of Wheel Tax payments from St. Joseph County. In past years, the amounts received have either been static from year to year or have increased at a rate of approximately 1%. From 2015 to 2016, the Gas Tax revenue is expected to decrease by \$597,000.00; the Wheel Tax revenue is expected to remain static at the 2015 level. Conversely, expenses are expected to increase an average of 2% for personnel (not including health insurance) and supplies over the next five years. The amount for health insurance is projected to increase approximately 10% in 2016. Utilities and vehicle maintenance are projected to increase at an annual rate of 5%. The Debt Service budgeted amount, based on current vehicle/equipment age, is projected to increase by 50% from 2015 to 2016, by 28% in 2017, by 19% in 2018, by 11% in 2019 and by 8% in 2020. It might be time to look at another approach to vehicle/equipment replacement. Maybe the cost of maintaining the vehicle should be taken into account when considering replacement rather than just the age of the vehicle.

Motor Vehicle Highway - 202

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

Fund collects state gasoline taxes and local wheel taxes and uses them for the repairs and maintenance of City streets, street lights, and signals. The Bureau of Streets and the Bureau of Traffic and Lighting also provides for the removal of snow and ice, responds to emergencies and facilitates recovery, provides the City with infrastructure asset management, and the administration of the ReLeaf program.

2015 Accomplishments & Outcomes

- Street:
 - Responded and maintained trafficable streets despite record cold & snowfall amounts in January and February.

- Traffic & Lighting:
 - Upgraded Moreau Court, Sample Street in front of PD, Cleveland Road street lights to LED based lighting.
 - In the process of painting the entire city lane lines, crosswalks, stop bars.
 - Completed City, State and County signal inspections on time.

2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Streets: Continually review snow removal routes to refine efficiencies.
- Streets: Improve anti-icing technologies (materials, application methods) to reduce dependencies on non-soluble materials (sand/slag).
- Streets: Continue implementing alley surface improvement program to upgrade alley surfaces to materials that meet alley traffic requirements for a solid trafficable surface.
- T&L: Continue to address street light and traffic signal concerns to reduce public reporting of possible safety issues.
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Good Government (GG)

- Streets: Balance pavement maintenance with a mix of fixes to better invest for future pavement needs.
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Economic Development (ED)

- T&L: Continue program to upgrade existing City-owned street lights to LED based lamps, improving the lighting quality and energy efficiency of the street lights.
- C&S: Increase amount of public curb rehabilitated.
- C&S: Continue to address ADA curb ramps to facilitate action on City's ADA Transition Plan.
- C&S: Address trip hazards on critical pedestrian corridors to improve the walkability for business development needs.
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Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017	2014	2015	2016
			Long Term Goal	Actual	Estimated	Target
- Streets:						
- Street Paving (lane miles)	BE	Output	25	20.53	22	22
- Alley Grading (blocks)	BE	Output	1,500	1,463	1,500	1,500
- Alley Improvement (New in 2015)	BE	Output	25	NEW	20	25
- Traffic & Lighting:						
- Work Order Processing (Days)	BE	Efficiency	10	NEW	10	10
- Intent: Measure number of days T&L takes to clear a work order. Days waiting for material do not count against the number of days.						

Types: output, efficiency, effectiveness, quality, outcome, technology

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Streets: Investigate alternate pavement rehabilitation techniques to improve use of resources (different materials to meet traffic demands, other preservation methods). Investigate new anti-icing products.
- Traffic & Lighting: Internal goal to modernize existing signals to more efficient detection systems
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Motor Vehicle Highway - 202

Fund Summary - Full-Time Employees

Report ONLY Full-Time positions								
Position	2015			2016	Forecast			
	2014 Actual	Amended Budget	6/30/2015 Actual	Proposed Budget	2017	2018	2019	2020
Staffing (Full-Time Employees)								
Non-Bargaining								
STREETS/TRAFFIC & LIGHTING								
1 - Division Director	0.5	0.5	-	0.5	0.5	0.5	0.5	0.5
2 - Street Manager	2.0	2.0	1.0	2.0	2.0	2.0	2.0	2.0
1 - T&L Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
2 - Superintendent V	1.0	2.0	1.0	2.0	1.0	1.0	1.0	1.0
2 - Superintendent III	3.0	2.0	3.0	2.0	3.0	3.0	3.0	3.0
1 - Accounting Clerk IV	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
1 - Administrative Assistant	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
1 - Financial Specialist Sr.	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
1 - Financial Specialist II	-	0.5	0.5	0.5	0.5	0.5	0.5	0.5
1 - Director of Public Works	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
1 - City Engineer	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
1 - Deputy Director of Public Works	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
2 - Assistant City Engineer	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
1 - Engineer I	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
1 - Manager, Public Construction	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
1 - GIS Manager	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
1 - Project Manager	-	0.1	0.1	0.1	0.1	0.1	0.1	0.1
1 - Exec Asst/Director Special Projects	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
4 - Project Inspector	0.1	0.1	0.1	0.6	0.6	0.6	0.6	0.6
1 - Permits Manager	-	-	-	0.1	0.1	0.1	0.1	0.1
1 - Administrative Assistant II	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
1 - Secretary V	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
CURB AND SIDEWALK								
1 - Director of Streets	0.1	0.1	-	0.1	0.1	0.1	0.1	0.1
1 - Superintendent V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
1 - Administrative Assistant	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
1 - Financial Specialist Sr.	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Total Non-Bargaining	11.3	12.0	10.5	12.5	12.5	12.5	12.5	12.5
Bargaining								
STREETS/TRAFFIC & LIGHTING								
4 - Job Leader	4.0	4.0	2.0	4.0	4.0	4.0	4.0	4.0
1 - Heavy Equipment Operator I	1.0	-	1.0	1.0	1.0	1.0	1.0	1.0
11 - Heavy Equipment Operator I	5.0	11.0	5.0	11.0	11.0	11.0	11.0	11.0
1 - Equipment Operator III	1.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0
14 - Equipment Operator II	21.0	19.0	20.0	14.0	14.0	14.0	14.0	14.0
1 - Equipment Operator I	1.0	-	1.0	1.0	1.0	1.0	1.0	1.0
1 - General Laborer	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
1 - Sign Artist Job Leader	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
1 - Signal Tech Job Leader	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
3 - Signal Tech II	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
4 - Operations Tech	3.0	-	4.0	4.0	4.0	4.0	4.0	4.0
CURB & SIDEWALK								
1 - Job Leader	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
3 - Curb & Sidewalk Finisher	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
Total Bargaining	45.6	45.6	43.6	45.6	45.6	45.6	45.6	45.6
Total Full-Time Employees	56.9	57.6	54.1	58.1	58.1	58.1	58.1	58.1

Explain Significant Staffing Changes Below:

Changes due to allocations of personnel who are charged to multiple departments and funds.

Recreation - Nonreverting - 203

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	1,003,319	945,486	1,578,935	513,230	1,448,565	1,200,000	1,200,000	1,200,000	1,200,000	(130,370)	-8.3%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	1,003,319	945,486	1,578,935	513,230	1,448,565	1,200,000	1,200,000	1,200,000	1,200,000	(130,370)	-8.3%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	408,131	435,296	688,391	210,190	611,544	450,000	450,000	450,000	450,000	(76,847)	-11.2%
Fringe Benefits	30,749	30,384	49,451	14,624	44,075	32,000	32,000	32,000	32,000	(5,376)	-10.9%
Total Personnel	438,880	465,680	737,842	224,814	655,619	482,000	482,000	482,000	482,000	(82,223)	-11.1%
Supplies	219,805	205,891	289,470	114,422	305,332	300,000	300,000	300,000	300,000	15,862	5.5%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	42,749	25,813	87,738	5,250	56,850	56,850	56,850	56,850	56,850	(30,888)	-35.2%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	7,069	7,876	20,183	3,704	19,193	19,193	19,193	19,193	19,193	(990)	-4.9%
Travel	16,406	19,598	70,455	6,619	71,505	71,505	71,505	71,505	71,505	1,050	1.5%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	24,264	42,007	44,003	22,002	68,961	70,341	71,748	73,182	74,646	24,958	56.7%
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	10,375	-	-	3,550	-	-	-	-	-	-	-
Other Services & Charges	136,653	142,958	299,778	75,306	270,744	150,000	150,000	150,000	150,000	(29,034)	-9.7%
Total Services & Charges	237,516	238,252	522,157	116,431	487,253	367,889	369,296	370,730	372,194	(34,904)	-6.7%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	896,201	909,823	1,549,469	455,667	1,448,204	1,149,889	1,151,296	1,152,730	1,154,194	(101,265)	-6.5%
Net Surplus / (Deficit)	107,118	35,663	29,466	57,563	361	50,111	48,704	47,270	45,806		
Beginning Cash Balance	671,132	778,249	815,052	815,052	844,518	844,878	894,990	943,694	990,964		
Cash Adjustments	(1)	1,140	-	4,449	-	-	-	-	-		
Ending Cash Balance	778,249	815,052	844,518	877,064	844,878	894,990	943,694	990,964	1,036,770		
Cash Reserves Target	179,240	181,965	309,894	91,133	289,641	229,978	230,259	230,546	230,839		20.00%

Explain Significant Revenue and Expenditure Changes Below:

For 2016 there are \$85,000 for improvements budgeted for the softball complex for the ISC World Tournament and \$87,000 budgeted for Country Fest was not budgeted due to the partnership with the South Bend Cubs. They have agreed to handle this expense.

Recreation - Nonreverting - 203

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

Fund accounts for recreation programs and events that are self supporting through user fees or sponsorships and donations.

2015 Accomplishments & Outcomes

- The second Country Music Fest was held at Coveleski Stadium . Weather was perfect this year, unlike 2014.
- Implementation of the "Job Corps" program at Martin Luther Jr. Center and Charles Black Center began its second year in June. 25 teens are employed.
-
- Two part time employees that were hired for the "Made Men" Program at Martin Luther King Jr. Center became full time in January. This allowed the programs hours to expand.
- The 2015 International Softball Conference Fastball tournament will be held at Bellville Softball Complex in early August.
- The design phase of improvements at the Charles Black Center have begun.
-
-
-
-

2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Diverse programming offered to local residents
- Sustainable recreation programs
-
-
-
-

Good Government (GG)

- Community Outreach programming
- Job Corps training and youth mentoring programs
- Pursue sponsors and grants to assist with programs, events and leagues
-
-
-

Economic Development (ED)

- National Championship Softball Tournament at Belleville Softball Complex
- International World Softball Tournament in 2015
- Partner with South Bend Silver Hawks to offer the Second Annual Country Music Fest
-
-
-

Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017	2014	2015	2016
			Long Term Goal	Actual	Estimated	Target
- River City Basketball League	GG, ED	Outcome	500 teams	472	480	500
- Softball Leagues	GG, ED	Outcome	300 teams	284	285	290
- Daddy-Daughter Dance	GG, ED	Outcome	1,600 participants	1,256	1,429	1,500
- Kid's Triathlon	GG, ED	Outcome	300 participants	282	143	250
- Recreation Centers	GG, ED	Outcome	250,000	200,529	210,000	210,000
- Pool Attendance	GG, ED	Outcome	12,000	9,953	9,000	10,000
-						
-						
-						
-						
-						

Types: output, efficiency, effectiveness, quality, outcome, technology

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- The significant challenge with this fund is always to maintain its sustainability as a user fee based enterprise.
-
- The surplus revenues allow staff training and education that would otherwise be unaffordable. In order to maintain profitability, staff need to be more efficient in their programs.
-
- The pursuit of grants, donors, and sponsors of events and programs is important to the overall sustainability of this fund.
-

Recreation - Nonreverting - 203

Fund Summary - Full-Time Employees

<i>Report ONLY Full-Time positions</i>								
Position	2014	2015	6/30/2015 Actual	2016	Forecast			
	Actual	Amended Budget		Proposed Budget	2017	2018	2019	2020
Staffing (Full-Time Employees)								
Non-Bargaining								
Fitness Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
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Studebaker/Oliver Revitalization Grants - 209

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	640,000	70,151	-	-	-	-	-	(640,000)	-100.0%
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	3,712	3,078	7,000	3,711	104,000	104,000	104,000	104,000	104,000	97,000	1385.7%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	3,712	3,078	647,000	73,862	104,000	104,000	104,000	104,000	104,000	(543,000)	-83.9%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	630,000	58,751	1,200,000	-	-	-	-	570,000	90.5%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	630,000	58,751	1,200,000	-	-	-	-	570,000	90.5%
Capital											
-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	-	-	630,000	58,751	1,200,000	-	-	-	-	570,000	90.5%
Net Surplus / (Deficit)	3,712	3,078	17,000	15,111	(1,096,000)	104,000	104,000	104,000	104,000		
Beginning Cash Balance	1,079,675	1,083,387	1,087,092	1,087,092	1,104,092	8,092	112,092	216,092	320,092		
Cash Adjustments	(0)	627	-	(628)	-	-	-	-	-		
Ending Cash Balance	1,083,387	1,087,092	1,104,092	1,101,575	8,092	112,092	216,092	320,092	424,092		
Cash Reserves Target	-	-	126,000	11,750	240,000	-	-	-	-		20.00%
Explain Significant Revenue and Expenditure Changes Below:											
2016 is the first year of payback of the Prairie Avenue Brownfields Project. Expect \$100,000 in revenue per year for 5 years from River West TIF (fund 324). Expenditures relate to brownfield remediation work.											

Fund Description & Purpose

Various grants relating to Studebaker/Oliver area and Brownfields.

DCI State Grants - 210

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	3,600,000	-	-	-	-	-	-	(3,600,000)	-100.0%
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	238,065	73,042	73,510	36,939	73,510	73,511	73,511	73,511	73,511	-	0.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	238,065	73,042	3,673,510	36,939	73,510	73,511	73,511	73,511	73,511	(3,600,000)	-98.0%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	764,970	58,200	59,967	29,759	61,786	63,661	65,592	67,582	69,632	1,819	3.0%
Interest & Fees	42,600	13,810	12,045	6,246	10,225	8,351	6,419	4,429	2,379	(1,820)	-15.1%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	20,550	1,622,400	13,490	-	-	-	-	-	(1,622,400)	-100.0%
Total Services & Charges	807,570	92,560	1,694,412	49,495	72,011	72,012	72,011	72,011	72,011	(1,622,401)	-95.8%
Capital											
-	-	-	2,000,000	400,000	-	-	-	-	-	(2,000,000)	-100.0%
Total Expenditures by Type	807,570	92,560	3,694,412	449,495	72,011	72,012	72,011	72,011	72,011	(3,622,401)	-98.1%
Net Surplus / (Deficit)	(569,505)	(19,518)	(20,902)	(412,556)	1,499	1,499	1,500	1,500	1,500		
Beginning Cash Balance	918,455	348,950	329,623	329,623	308,721	310,220	311,719	313,219	314,719		
Cash Adjustments	0	191	-	(190)	-	-	-	-	-		
Ending Cash Balance	348,950	329,623	308,721	(83,123)	310,220	311,719	313,219	314,719	316,219		
Cash Reserves Target	161,514	18,512	738,882	89,899	14,402	14,402	14,402	14,402	14,402		20.00%

Explain Significant Revenue and Expenditure Changes Below:

2015 included large grant from the State's Blight Elimination Program to help fund the City's Vacant & Abandoned Initiative. Complete transfer and demolition of 62 properties under State's Blight Elimination Program funding for the City's Vacant & Abandoned Initiative. Do not expect similar grant in 2016. Other than in 2015, revenues and expenditures primarily relate to State loans made on behalf of Bosh. Final payoff of Bosch loan scheduled for 2022.

Fund Description & Purpose

Various grants originating from the State of Indiana.

Dept of Community Investment Admin - 211

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	467,180	347,467	416,787	1,951	419,287	419,287	419,287	419,287	419,287	2,500	0.6%
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	306,912	323,951	256,000	161,036	261,000	261,000	250,000	245,000	240,000	5,000	2.0%
Transfers In	1,717,519	1,688,959	1,967,638	983,819	1,967,638	1,967,638	1,980,338	2,028,236	2,078,936	-	0.0%
Total Revenue	2,491,611	2,360,377	2,640,425	1,146,806	2,647,925	2,647,925	2,649,625	2,692,523	2,738,223	7,500	0.3%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	1,319,293	1,376,465	1,512,815	673,458	1,500,606	1,530,618	1,561,230	1,592,455	1,624,304	(12,209)	-0.8%
Fringe Benefits	460,763	526,488	608,128	274,406	660,955	674,174	687,658	701,411	715,439	52,827	8.7%
Total Personnel	1,780,056	1,902,953	2,120,943	947,864	2,161,561	2,204,792	2,248,888	2,293,866	2,339,743	40,618	1.9%
Supplies	31,102	31,197	35,753	18,830	24,627	24,627	24,627	24,627	24,627	(11,126)	-31.1%
Services & Charges											
Professional Services	35,584	31,569	80,277	12,771	65,300	65,300	65,300	65,300	65,300	(14,977)	-18.7%
Printing & Advertising	12,829	8,887	9,500	2,944	11,000	11,000	11,000	11,000	11,000	1,500	15.8%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	6,109	5,085	12,482	3,148	15,000	15,000	15,000	15,000	15,000	2,518	20.2%
Travel	14,800	12,450	16,200	7,393	19,200	19,200	19,200	19,200	19,200	3,000	18.5%
Repairs & Maintenance	7,219	11,377	20,963	2,332	22,033	22,033	22,033	22,033	22,033	1,070	5.1%
Interfund Allocations	257,720	170,679	341,282	174,047	271,879	167,377	170,725	174,139	177,622	(69,403)	-20.3%
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	17,994	19,278	24,330	10,730	20,100	20,100	20,100	20,100	20,100	(4,230)	-17.4%
Total Services & Charges	352,255	259,325	505,034	213,365	424,512	320,010	323,358	326,772	330,255	(80,522)	-15.9%
Capital	4,720	-	-	-	37,000	-	-	-	-	37,000	-
Total Expenditures by Type	2,168,133	2,193,475	2,661,730	1,180,059	2,647,700	2,549,429	2,596,873	2,645,265	2,694,625	(14,030)	-0.5%
Net Surplus / (Deficit)	323,478	166,902	(21,305)	(33,253)	225	98,496	52,752	47,258	43,598		
Beginning Cash Balance	584,037	907,315	1,074,839	1,074,839	1,053,534	1,053,759	1,152,254	1,205,007	1,252,264		
Cash Adjustments	(200)	622	-	(393)	-	-	-	-	-		
Ending Cash Balance	907,315	1,074,839	1,053,534	1,041,192	1,053,759	1,152,254	1,205,007	1,252,264	1,295,862		
Cash Reserves Target	433,627	438,695	532,346	236,012	529,540	509,886	519,375	529,053	538,925		20.00%

Explain Significant Revenue and Expenditure Changes Below:

Liability insurance allocations reduced for 2016.

Dept of Community Investment Admin - 211

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

Administration of the Department of Community Investment efforts throughout the City.

2015 Accomplishments & Outcomes

- Recognized by Harvard University Kennedy School of Government as one of the Bright Ideas in Government in 2014.
- Completion of the 1,000 vacant & abandoned properties in 1,000 days initiative.
- Completed the financing for Smart Streets infrastructure improvements.
- Sale of numerous publically owned parcels to private sector for redevelopment, including Ardmore Building, Blackthorn Golf Course, LaSalle Hotel and College Football Hall of Fame.
- Implementation of Corridors Plan with streetscape improvements on Lincoln Way West, Western, ambassador program and new façade grants and business development position.
- Implementation of Vacant to Value Grants to assist owner occupied rehabilitation of V&A properties.
- Completion of plans for Cemetery district and SE area in preparation for neighborhood investment.
- Master lease on a 250,000 sf speculative commercial building at Ameriplex.
- Revised and expanded workforce training programs; Construction of Ignition Park and two initial office buildings; Completion of remediation for Ivy Tower.
- By July 10, 2015 \$93M in approved private investment and 584 jobs announced from DCI assisted projects.

2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Facilitate a streamlined planning, permitting and entitlement process in coordination with APC. Engineering, SBFD, and other departments.
- Improve and align incentive evaluations to reflect updated economic development goals.

Good Government (GG)

- Create "community investment" plans at the neighborhood scale to outline various capital activities, land-use plans and development opportunities.
- Update economic development goals and targets to reflect community and economic development priorities

Economic Development (ED)

- Continued focus on creating investment-ready places, such as Ignition Park, through the completion of infrastructure and predevelopment activities.
- Target business recruitment activities for specific industries as well as in support of small businesses along the corridors.
- In partnership with local agencies, continue support for workforce training initiatives as well as piloting new skills training activities to assist individuals in qualifying for available
- Continue implementation of "smart streets" program to improve public safety, network connectivity and economic vitality.
- Attract residents to South Bend through support of mixed-use projects downtown and along the corridors.
- Support and stabilize neighborhoods through application of various targeted housing options throughout the City.

Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017	2014	2015	2016
			Long Term Goal	Actual	Estimated	Target
- Announced jobs from approved projects	ED	Outcome	450	1,364	700	450
- Commercial private investment of approved projects	ED	Outcome	\$100M	\$180M	\$150M	\$100M
- Neighborhoods with Updated Plans	GG	Output	33	N/A	6	33
- Years to payback of City investment in approved commercial projects	ED	Effectiveness	8	N/A	12	10
-						
-						
-						
-						
-						
-						
-						

Types: output, efficiency, effectiveness, quality, outcome, technology

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Must replace van used by property inspector. We have the cash to cover this expense.

DCI Grants - 212

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	3,995,268	4,287,122	5,525,000	935,498	3,028,252	3,000,000	3,000,000	3,000,000	3,000,000	(2,496,748)	-45.2%
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	488,173	536,728	365,000	198,227	771,748	150,000	150,000	150,000	150,000	406,748	111.4%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	4,483,441	4,823,850	5,890,000	1,133,725	3,800,000	3,150,000	3,150,000	3,150,000	3,150,000	(2,090,000)	-35.5%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	238	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	238	-	-	-	-	-	-	-	-	-	-
Supplies											
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	4,406,093	4,623,591	6,547,968	1,330,847	3,800,000	3,150,000	3,150,000	3,150,000	3,150,000	(2,747,968)	-42.0%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	24,985	-	-	-	-	-	-	-
Total Services & Charges	4,406,093	4,623,591	6,547,968	1,355,832	3,800,000	3,150,000	3,150,000	3,150,000	3,150,000	(2,747,968)	-42.0%
Capital											
Total Expenditures by Type	4,406,331	4,623,591	6,547,968	1,355,832	3,800,000	3,150,000	3,150,000	3,150,000	3,150,000	(2,747,968)	-42.0%
Net Surplus / (Deficit)	77,110	200,259	(657,968)	(222,107)	-	-	-	-	-	-	-
Beginning Cash Balance	514,341	590,162	791,640	791,640	133,672	133,672	133,672	133,672	133,672	133,672	
Cash Adjustments	(1,289)	1,219	-	4,856	-	-	-	-	-	-	
Ending Cash Balance	590,162	791,640	133,672	574,389	133,672	133,672	133,672	133,672	133,672	133,672	
Cash Reserves Target	-	-	-	-	-	-	-	-	-	-	0.00%

Explain Significant Revenue and Expenditure Changes Below:

Amended current year budget includes significant amount of carry forward encumbrances from prior year. This occurs because federal funding is generally not released until summer at which time we enter into contracts with subgrantees and encumber funds. There is therefore not enough time to spend down full year funding prior to year end. This cycle continues annually.

Fund Description & Purpose

Grant funds from various federal governmental agencies for specific projects in the community. Community Development Block Grant (CDBG), Emergency Solutions Grant (ESG), and Continuum of Care (for homeless shelters, etc.) are generally recurring. Other grants which we may be awarded, from time to time, are usually temporary.

2015 Accomplishments & Outcomes

- 31 vacant & abandoned structures demolished
- 6 acquisitions/rehabs completed
- 3 properties sold which were rehabbed with federal dollars
- 2 new houses constructed
- 26 homeowner occupied units rehabilitated
- 36 housing counseling clients who maintained residency
- 42 mortgage delinquency cases closed
- 182 mortgage and pre/post purchase clients counseled
- 2 homeowners assisted in purchasing new home; 22 applications in process
- All above information is as of 6/30/15

Police State Seizures - 216

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	26,972	28,309	35,000	810	35,000	35,000	35,000	35,000	35,000	-	0.0%
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	498	456	1,050	636	1,000	1,000	1,000	1,000	1,000	(50)	-4.8%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	27,470	28,765	36,050	1,446	36,000	36,000	36,000	36,000	36,000	(50)	-0.1%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	1,800	-	20,000	-	20,000	20,000	20,000	20,000	20,000	-	0.0%
Travel	929	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	15,900	-	16,000	16,000	16,000	16,000	16,000	100	0.6%
Total Services & Charges	2,729	-	35,900	-	36,000	36,000	36,000	36,000	36,000	100	0.3%
Capital											
11,000	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	13,729	-	35,900	-	36,000	36,000	36,000	36,000	36,000	100	0.3%
Net Surplus / (Deficit)	13,741	28,765	150	1,446	-	-	-	-	-		
Beginning Cash Balance	144,925	158,667	187,540	187,540	187,690	187,690	187,690	187,690	187,690		
Cash Adjustments	0	109	-	(109)	-	-	-	-	-		
Ending Cash Balance	158,667	187,540	187,690	188,877	187,690	187,690	187,690	187,690	187,690		
Cash Reserves Target	2,746	-	7,180	-	7,200	7,200	7,200	7,200	7,200		20.00%
Explain Significant Revenue and Expenditure Changes Below:											
N/A											
Fund Description & Purpose											
Account for Law enforcement expenditures financed by the authorized state or local agencies sale of confiscated property.											

Gifts, Donations, Bequests - 217

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	11,269	174,918	398,000	3,055	185,000	-	-	-	-	(213,000)	-53.5%
Other Income	232	382	800	365	800	800	800	800	800	-	0.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	11,501	175,300	398,800	3,420	185,800	800	800	800	800	(213,000)	-53.4%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	14,625	1,552	-	12,500	-	-	-	-	10,948	705.4%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	97,470	297,094	81,093	350,000	-	-	-	-	52,906	17.8%
Total Services & Charges	-	97,470	297,094	81,093	350,000	-	-	-	-	52,906	17.8%
Capital	-	-	15,000	-	-	-	-	-	-	(15,000)	-100.0%
Total Expenditures by Type	-	112,095	313,646	81,093	362,500	-	-	-	-	48,854	15.6%
Net Surplus / (Deficit)	11,501	63,205	85,154	(77,673)	(176,700)	800	800	800	800		
Beginning Cash Balance	63,233	74,734	138,018	138,018	223,172	46,472	47,272	48,072	48,872		
Cash Adjustments	0	79	-	(80)	-	-	-	-	-		
Ending Cash Balance	74,734	138,018	223,172	60,265	46,472	47,272	48,072	48,872	49,672		
Cash Reserves Target	-	22,419	62,729	16,219	72,500	-	-	-	-		20.00%

Explain Significant Revenue and Expenditure Changes Below:

2015 Included \$216,000 donation from Urban Enterprise Association for the City's Vacant & Abandoned Initiative. Hope to purchase a freezer for use by Animal Care and Control. In 2016, expect to introduce public art funded by community donations as community leaders are interested in funding for the local landscape. Appropriating \$350,000 for that project in 2016.

Fund Description & Purpose

This fund is used as a collection point for miscellaneous contributions to the City for specific projects such as: Animal Control; Bicycle Paths; and Vacant & Abandoned Properties. Since revenues are not constant, the expenditures are usually small, one-time purchases/expenditures.

Police Department Curfew Violations - 218

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	625	438	1,000	38	900	900	900	900	900	(100)	-10.0%
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	38	33	25	41	100	100	100	100	100	75	300.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	663	471	1,025	79	1,000	1,000	1,000	1,000	1,000	(25)	-2.4%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	1,000	-	1,000	1,000	1,000	1,000	1,000	-	0.0%
Total Services & Charges	-	-	1,000	-	1,000	1,000	1,000	1,000	1,000	-	0.0%
Capital											
-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	-	-	1,000	-	1,000	1,000	1,000	1,000	1,000	-	0.0%
Net Surplus / (Deficit)	663	471	25	79	-	-	-	-	-		
Beginning Cash Balance	10,885	11,548	12,013	12,013	12,038	12,038	12,038	12,038	12,038		
Cash Adjustments	(0)	(6)	-	(8)	-	-	-	-	-		
Ending Cash Balance	11,548	12,013	12,038	12,084	12,038	12,038	12,038	12,038	12,038		
Cash Reserves Target	-	-	200	-	200	200	200	200	200		20.00%
Explain Significant Revenue and Expenditure Changes Below:											
N/A											
Fund Description & Purpose											
Juvenile Positive Assistance-Accounts for monies received from penalties paid for curfew violations. Expenditures include Drug Abuse Resistance Education and Juvenile Aid Bureau.											

Law Enforcement Continuing Education - 220

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	6,964	10,000	50,000	49,119	-	-	-	-	-	(50,000)	-100.0%
Charges for Services	100,128	100,181	100,000	59,345	115,000	115,000	115,000	115,000	115,000	15,000	15.0%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	71,768	73,772	82,000	47,428	85,000	85,000	85,000	85,000	85,000	3,000	3.7%
Donations	2,725	560	2,000	-	2,000	2,000	2,000	2,000	2,000	-	0.0%
Other Income	12,944	21,375	36,000	14,834	16,000	16,000	16,000	16,000	16,000	(20,000)	-55.6%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	194,529	205,888	270,000	170,726	218,000	218,000	218,000	218,000	218,000	(52,000)	-19.3%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	131,788	37,370	172,478	55,322	275,500	135,500	75,000	35,000	35,000	103,022	59.7%
Services & Charges											
Professional Services	-	-	-	-	165,000	-	-	-	-	165,000	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	19,100	107,068	120,000	66,708	120,000	100,000	100,000	100,000	100,000	-	0.0%
Travel	1,576	56,502	65,000	40,121	83,000	83,000	83,000	83,000	83,000	18,000	27.7%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	24,925	10,945	45,000	9,281	90,000	30,000	30,000	30,000	30,000	45,000	100.0%
Total Services & Charges	45,601	174,515	230,000	116,110	458,000	213,000	213,000	213,000	213,000	228,000	99.1%
Capital	123,119	13,947	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	300,508	225,832	402,478	171,432	733,500	348,500	288,000	248,000	248,000	331,022	82.2%
Net Surplus / (Deficit)	(105,979)	(19,944)	(132,478)	(706)	(515,500)	(130,500)	(70,000)	(30,000)	(30,000)		
Beginning Cash Balance	1,087,207	981,226	961,837	961,837	829,359	313,859	183,359	113,359	83,359		
Cash Adjustments	(2)	555	-	19,241	-	-	-	-	-		
Ending Cash Balance	981,226	961,837	829,359	980,372	313,859	183,359	113,359	83,359	53,359		
Cash Reserves Target	60,102	45,166	80,496	34,286	146,700	69,700	57,600	49,600	49,600		20.00%
Explain Significant Revenue and Expenditure Changes Below:											
Account for police fees and fines collected to finance police officer's continuing education, training, supplies and equipment. 2016 includes service renewal for Shot Spotter which was formerly funded through the general fund.											
Fund Description & Purpose											
Account for police fees and fines collected to finance police officer's continuing education, training, supplies and equipment.											

Central Services - 222

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	29,167	-	-	-	-	-	-	(29,167)	-100.0%
Charges for Services	6,888,649	6,740,732	7,851,856	3,720,837	7,986,397	8,091,371	8,099,409	8,182,527	8,325,733	134,541	1.7%
Interfund Allocations	258,265	218,280	232,841	112,482	210,240	214,445	218,734	223,109	227,571	(22,601)	-9.7%
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	4,000	4,300	-	-	-	-	-	(4,000)	-100.0%
Other Income	107,963	105,124	62,487	43,216	38,000	38,900	38,900	39,200	39,200	(24,487)	-39.2%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	7,254,877	7,064,136	8,180,351	3,880,835	8,234,637	8,344,716	8,357,043	8,444,836	8,592,504	54,286	0.7%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	1,819,349	1,852,882	2,148,796	929,531	2,107,220	2,145,368	2,186,985	2,229,231	2,272,296	(41,576)	-1.9%
Fringe Benefits	667,659	726,585	950,471	386,557	1,035,805	1,025,926	1,036,996	1,048,681	1,060,690	85,334	9.0%
Total Personnel	2,487,008	2,579,467	3,099,267	1,316,088	3,143,025	3,171,294	3,223,981	3,277,912	3,332,986	43,758	1.4%
Supplies	232,823	145,523	167,428	61,375	179,454	156,988	158,977	160,957	161,497	12,026	7.2%
Services & Charges											
Professional Services	113,860	25,899	76,782	-	47,500	61,000	51,000	47,000	48,000	(29,282)	-38.1%
Printing & Advertising	6,573	2,245	7,553	5,293	8,000	6,700	7,120	7,362	7,628	447	5.9%
Utilities	4,180,079	3,969,850	4,197,550	2,154,147	4,311,226	4,390,847	4,377,068	4,432,431	4,541,790	113,676	2.7%
Education & Training	9,161	13,625	21,383	5,735	20,600	20,684	20,771	21,860	21,951	(783)	-3.7%
Travel	2,728	3,284	4,948	814	6,404	6,574	6,753	6,941	7,138	1,456	29.4%
Repairs & Maintenance	77,538	103,061	96,169	51,341	67,890	67,095	67,990	68,440	69,330	(28,279)	-29.4%
Interfund Allocations	112,236	143,769	155,384	77,316	182,453	186,102	189,824	193,621	197,493	27,069	17.4%
Debt Service:											
Principal	5,832	5,901	8,138	3,097	10,015	5,300	5,772	6,287	6,231	1,877	23.1%
Interest & Fees	453	594	1,017	151	2,460	1,725	1,253	738	794	1,443	141.9%
Grants & Subsidies	-	-	35,000	-	35,276	50,000	90,000	110,000	150,000	276	0.8%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	271,850	-	130,519	189,584	48,138	44,836	25,000	(141,331)	-52.0%
Other Services & Charges	7,903	9,171	45,783	8,544	14,776	14,517	14,758	14,963	15,112	(31,007)	-67.7%
Total Services & Charges	4,516,363	4,277,399	4,921,557	2,306,438	4,837,119	5,000,128	4,880,447	4,954,477	5,090,467	(84,438)	-1.7%
Capital	70,190	32,262	141,157	120,000	-	-	-	-	-	(141,157)	-100.0%
Total Expenditures by Type	7,306,384	7,034,651	8,329,409	3,803,901	8,159,598	8,328,410	8,263,404	8,393,347	8,584,950	(169,811)	-2.0%
Net Surplus / (Deficit)	(51,507)	29,485	(149,058)	76,934	75,039	16,306	93,639	51,489	7,554		
Beginning Cash Balance	1,090,656	1,465,707	1,539,451	1,539,451	1,390,393	1,465,432	1,481,738	1,575,377	1,626,866		
Cash Adjustments	426,558	44,259	-	18,770	-	-	-	-	-		
Ending Cash Balance	1,465,707	1,539,451	1,390,393	1,635,155	1,465,432	1,481,738	1,575,377	1,626,866	1,634,420		
Cash Reserves Target	636,446	623,804	837,882	336,884	782,004	843,682	830,681	856,669	894,990		20%SPEC

Explain Significant Revenue and Expenditure Changes Below:

The capital expenses for 2016 are in Fund 224. We are transferring monies out of our cash reserve over to fund 224 to cover our 2016 capital expenses.

Central Services - 222

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

We are a dedicated provider of quality and economical services to our customers.

2015 Accomplishments & Outcomes

- Radio Shop- Two-Way radio system digital upgrade consisting of 395 new mobile radios and 126 new portable radios, AVL system design, purchase and implementation for use by all non public safety departments. Installation of a new intercom system used by the Fire Dept. 2015 Ford Interceptor installation and reference guide developed, seventy four (74) vehicles.
- Addition of two new external customers to increase revenues.
- Equipment Services- Purchased 56 new vehicles either dedicated CNG or BI-fuel CNG/gasoline. Created 28 sets of bid specifications for vehicles/equipment
- Four (4) employees received licensing certifications for IDEM's underground storage tank program/training.
- Sustainability Office - Facilitated energy efficiency and renewable energy projects using innovative funding and educated city employees on energy conservation/waste reduction
- Central Stores - Centralizing of office supplies, contracted 58 new items, will continue to add new items
- Printshop - continued training, 30 hours of design training. Renewal 5 yr leases on 3 new machines
- Building Maint Installation of a CNG ventilation system to meet NFPA regulations at our Sample St location. Expansion of our CNG fueling station at our Riverside location that will allow eight (8) additional vehicles to fuel. Installation of a CNG station at our Sample Street garage to also fuel CNG vehicles.

2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- We purchase and maintain City Assets keeping them available to our user departments, making the basics easy

Good Government (GG)

- Radio Shop - Complete Fire Ground 4 system installation. Tower Safety improvements. 40 hr per employee education in two-way radio equipment or related field.
- Central Stores - Training on new Office Depot website, on- site user departmental classes/training
- Printshop - Continue training-online classes, 40 hrs. Meet with user departments to determine additional printing needs.
- Building Maintenance - Education-supervision, seminars on HVAC systems, certificates in HVAC & supervision. Centralized Business Plan completed.
- Equipment Services - Continue to work on transitioning the fleet to CNG with the goal of 85% by 2020. Purchase dedicated CNG powered cars and light duty trucks. Obtain an ASE Blue Seal Certification, Add one new external customer to increase revenues
- Sustainability Office - Reduce wasted resources (energy, materials) across City departments. Provide additional route to transparency between City and community. Educate City staff.

Economic Development (ED)

- Sustainability Office - Work across departments for maximum value of city-funded public projects. Educate public, coordinate w/ community groups to improve quality of life

Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017			
			Long Term Goal	2014 Actual	2015 Estimated	2016 Target
- Radio Shop - Operating expense/cost per hour	GG	Efficiency	\$62	75.82	\$57	\$60
- Printshop- Technician Productivity	GG	Quality	91.5%	n/a	90%	91%
- Building Maintenance In-house Labor Savings	GG	Efficiency	\$69,800	\$71,137	\$68,000	\$69,200
- Equipment Services Scheduled versus Non-scheduled repairs	GG	Efficiency	70%	n/a	n/a	70%
- Equipment Services Technician Productivity	GG	Quality	86.7%	88.58%	86%	86.5%
- Sustainability Office Reduction in Energy Use Intensity	GG	Efficiency	10%	n/a	0.5%	2%

Types: output, efficiency, effectiveness, quality, outcome, technology

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Budgeting all vehicles to include compressed natural gas option.
- Building Maintenance Department - new contract for our facilities security system savings is \$2,232 yearly, 43% lower
- Upgrade NaviLine inventory/fleet software with bar coding system
- Sustainability Office - improve systems for monitoring energy consumption, provide technical support for efficiency in all departments

Central Services - 222

Fund Summary - Full-Time Employees

Report ONLY Full-Time positions								
Position	2015			2016	Forecast			
	2014 Actual	Amended Budget	6/30/2015 Actual	Proposed Budget	2017	2018	2019	2020
Staffing (Full-Time Employees)								
Non-Bargaining								
Director of Central Services	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Manager - Equipment Services	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Maintenance Mechanic Supervisor	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Superintendent II	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Superintendent V	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist Senior	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Maintenance Foreman II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Inventory Control Technician II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Printshop Technician	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Communications & Radio	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Radio Technician I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Radio Technician III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Office of Sustainability	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Sustainability Coordinator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Non-Bargaining	18.0	18.0	18.0	18.0	18.0	18.0	18.0	18.0
Bargaining								
Mechanic V's	12.0	12.0	4.0	12.0	12.0	12.0	12.0	12.0
Mechanic IV's	6.0	6.0	11.0	6.0	6.0	6.0	6.0	6.0
Machinist V's	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Parts Clerk I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Parts Clerk II	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Janitor/General Labor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Bargaining	24.0	24.0	21.0	24.0	24.0	24.0	24.0	24.0
Total Full-Time Employees	42.0	42.0	39.0	42.0	42.0	42.0	42.0	42.0
Explain Significant Staffing Changes Below:								
N/A								

Central Services Capital - 224

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	271,850	-	130,519	189,584	48,138	44,836	25,000	(141,331)	-52.0%
Total Revenue	-	-	271,850	-	130,519	189,584	48,138	44,836	25,000	(141,331)	-52.0%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	29,190	-	20,000	-	-	-	-	(9,190)	-31.5%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	8,950	-	60,019	39,584	48,138	44,836	25,000	51,069	570.6%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	8,950	-	60,019	39,584	48,138	44,836	25,000	51,069	570.6%
Capital	-	-	233,710	-	50,500	150,000	-	-	-	(183,210)	-78.4%
Total Expenditures by Type	-	-	271,850	-	130,519	189,584	48,138	44,836	25,000	(141,331)	-52.0%
Net Surplus / (Deficit)	-	-	-	-	-	-	-	-	-	-	-
Beginning Cash Balance	-	-	-	-	-	-	-	-	-	-	-
Cash Adjustments	-	-	-	-	-	-	-	-	-	-	-
Ending Cash Balance	-	-	-	-	-	-	-	-	-	-	-
Cash Reserves Target	-	-	54,370	-	26,104	37,917	9,628	8,967	5,000		20.00%

Explain Significant Revenue and Expenditure Changes Below:

We are moving monies from the Fund #222 Central Services to the Fund #224 Central Services Capital to cover our capital expenses for 2016. We will transfer revenue monies out of 222 to 224 during the year to cover the following years capital expenses: (2) in ground hoists and (1) pressure washer. These funds are only expected to be used for cash capital purposes.

Fund Description & Purpose

Fund receives transfers from Central Services fund to cover capital projects.

Liability Insurance - 226

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	2,988,576	2,859,719	1,222,727	611,384	2,223,480	2,312,419	2,404,915	2,501,112	2,751,223	1,000,753	81.8%
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	21,271	176,495	39,875	20,610	30,500	30,500	30,500	30,500	30,500	(9,375)	-23.5%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	3,009,847	3,036,214	1,262,602	631,994	2,253,980	2,342,919	2,435,415	2,531,612	2,781,723	991,378	78.5%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	121,958	131,899	220,993	79,647	172,425	179,464	183,053	186,714	190,449	(48,568)	-22.0%
Fringe Benefits	43,297	47,608	93,498	33,346	77,710	83,779	89,229	95,169	101,646	(15,788)	-16.9%
Total Personnel	165,255	179,507	314,491	112,993	250,135	263,243	272,282	281,883	292,095	(64,356)	-20.5%
Supplies	14,343	17,193	36,189	16,928	30,734	26,249	26,774	27,309	27,855	(5,455)	-15.1%
Services & Charges											
Professional Services	144,500	132,000	142,669	94,625	122,500	124,950	127,449	129,998	132,598	(20,169)	-14.1%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	8,567	11,333	27,500	6,922	45,500	45,500	45,500	45,500	45,500	18,000	65.5%
Travel	3,837	3,615	9,300	3,373	6,000	6,120	6,242	6,367	6,495	(3,300)	-35.5%
Repairs & Maintenance	1,571	533	1,000	349	1,000	1,020	1,040	1,061	1,082	-	0.0%
Interfund Allocations	145,296	79,915	32,242	16,121	41,145	41,968	42,807	43,663	44,536	8,903	27.6%
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	2,562,401	2,113,987	2,493,400	1,455,730	2,577,178	2,600,235	2,634,888	2,681,787	2,741,674	83,778	3.4%
Total Services & Charges	2,866,172	2,341,383	2,706,111	1,577,120	2,793,323	2,819,793	2,857,926	2,908,376	2,971,885	87,212	3.2%
Capital	23,994	3,555	-	-	-	25,000	-	-	-	-	-
Total Expenditures by Type	3,069,764	2,541,638	3,056,791	1,707,041	3,074,192	3,134,285	3,156,982	3,217,568	3,291,835	17,401	0.6%
Net Surplus / (Deficit)	(59,917)	494,576	(1,794,189)	(1,075,047)	(820,212)	(791,366)	(721,566)	(685,956)	(510,112)		
Beginning Cash Balance	5,245,412	5,185,497	5,683,353	5,683,353	3,889,164	3,068,952	2,277,587	1,556,020	870,064		
Cash Adjustments	2	3,280	-	(2,759)	-	-	-	-	-		
Ending Cash Balance	5,185,497	5,683,353	3,889,164	4,605,548	3,068,952	2,277,587	1,556,020	870,064	359,952		
Cash Reserves Target	767,441	635,410	764,198	426,760	768,548	783,571	789,245	804,392	822,959		25.00%

Explain Significant Revenue and Expenditure Changes Below:

Revenue: As a one-time event in 2015, we did not charge some of the departments for their share of liability insurance. In 2016, we have returned to our normal internal policy of charging all departments, except for Police and Fire who are being eased back into the expense by being charged only 50% of their share. It is planned for them to pay the full amount in 2017. In 2016, we increased the budget for liability claims, given the recent increase in claims filed. For the forecast, we have budgeted a slight decrease in this account.

Liability Insurance - 226

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

Fund is used for expenditures of the City insurance program, including safety and risk management department, property insurance, workers compensation and general liability coverage.

2015 Accomplishments & Outcomes

- Reduction in Workers Compensation cost for Police Department of 43%
- Reduction of claims reported from Police and Public Works/ Police= 37% Public works= 41%
-
-
-
-
-
-
-
-

2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Keep workplace injury and illnesses below the industry standards for municipalities
-
-
-
-
-
-

Good Government (GG)

- Reduction of Workers Compensation cost by 20% over 2015 cost
- Reduction if claim occurrence by 30% over 2015 incidents
- Implement the city wide training matrix that would include required and elective subjects. This would include a city certification program for OSHA, EPA and DOT training topics as well as a CEU program.
- Implementation of a city vehicle inventory inspection audit to be conducted no less than on a quarterly basis
- Implement an incident review process for all auto and injury incidents; to be held with involved employee and supervisor. The outcome will result in training, updated procedures and establishment of best practices
- Introduce incentive programs for departments with challenges or increased injuries
-

Economic Development (ED)

-
-
-
-
-
-

Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017			
			Long Term Goal	2014 Actual	2015 Estimated	2016 Target
- The total amount spent for W/C from Public Safety	GG	Outcome	\$175,000	\$384,500	\$300,000	\$190,000
- The total amount spent for W/C for Public Works, Parks and Administration	GG	Outcome	\$75,000	\$148,695	\$120,000	\$85,000
- Total number of lost time days for injured employees	GG	Outcome	20	89	40	30
- Injured employee satisfaction survey	BE	Quality	98%	N/A	90%	95%
- Audits conducted (2X for all facilities)	GG	Quality	100%	97.43%	98.52%	100%
- Audit results	GG	Quality	98%	91.72%	86.28%	95%
- Number of restricted duty days	GG	Outcome	75	196	275	100
-						
-						
-						
-						

Types: output, efficiency, effectiveness, quality, outcome, technology

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Reduction of WC claims reported and the cost of treatment for injuries. This will be done with education, audits and incentive programs for the targeted areas which have high
-
- Lead the Safety and Risk department to achieve recognitions from peers for outstanding programs and below industry workers compensation claims and cost. This will be archived by continuing education for the S & R staff as well as education for all city employees. Another key to achieving this recognition will be through incentive programs that will be low to no cost to the budget.
- Move all Safety and Risk functions to a department webpage. This will be a page that all departments will utilize for policies and procedures, limited training, best practice education, regulatory updates and guides for departments to see their status in areas such as workers compensation, claims, training compliance and audit results.
-

Loss Recovery - 227

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	30,500	30,000	-	-	-	-	-	(30,500)	-100.0%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	22,100	-	-	-	-	-	-	-	-	-	-
Other Income	3,823,542	22,331	30,000	16,844	1,410	4,200	4,200	4,200	4,200	(28,590)	-95.3%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	3,845,642	22,331	60,500	46,844	1,410	4,200	4,200	4,200	4,200	(59,090)	-97.7%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	67,500	16,673	-	-	-	-	-	(67,500)	-100.0%
Services & Charges											
Professional Services	251,171	548,227	385,600	240,386	350,000	-	-	-	-	(35,600)	-9.2%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	1,336,277	2,895,035	1,641,863	-	-	-	-	-	(2,895,035)	-100.0%
Total Services & Charges	251,171	1,884,504	3,280,635	1,882,249	350,000	-	-	-	-	(2,930,635)	-89.3%
Capital	-	209,968	1,889,108	439,932	-	-	-	-	-	(1,889,108)	-100.0%
Total Expenditures by Type	251,171	2,094,472	5,237,243	2,338,854	350,000	-	-	-	-	(4,887,243)	-93.3%
Net Surplus / (Deficit)	3,594,471	(2,072,141)	(5,176,743)	(2,292,010)	(348,590)	4,200	4,200	4,200	4,200		
Beginning Cash Balance	4,341,561	7,936,033	5,867,278	5,867,278	690,535	341,945	346,145	350,345	354,545		
Cash Adjustments	1	3,387	-	(3,385)	-	-	-	-	-		
Ending Cash Balance	7,936,033	5,867,278	690,535	3,571,883	341,945	346,145	350,345	354,545	358,745		
Cash Reserves Target	50,234	418,894	1,047,449	467,771	70,000	-	-	-	-		20.00%

Explain Significant Revenue and Expenditure Changes Below:

2015 budget included funds for vacant & abandoned housing and corridor projects. These projects used a majority of the funds. 2016 budget includes funds for land remediation at Ignition Park.

Fund Description & Purpose

This fund was established in 2008 as a collection point for settlement monies as a result of favorable outcomes from litigation. Its first inflow was \$4.46 million received from the MTBE settlement. Then in 2013 the Studebaker/Oliver brownfield settlement was reached for \$3.8 million. In 2013, the administration began using this fund for larger one-time projects, in accordance with its lack of a consistent revenue source.

2015 Accomplishments & Outcomes

- \$2.8 million budgeted to address vacant & abandoned housing - over \$1.1 million spent by 30 April
- \$1.8 million carried over from 2014 for the Corridors projects (Western and Lincoln Way West). Nearly \$450K has been spent to date in 2015.

Public Safety Local Option Income Tax (LOIT) - 249

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	5,892,386	6,380,029	6,466,190	3,233,095	6,791,160	6,926,983	7,065,523	7,206,833	7,350,970	324,970	5.0%
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	6,954	4,421	6,050	3,678	6,000	6,000	6,000	6,000	6,000	(50)	-0.8%
Transfers In	683,303	-	-	-	-	-	-	-	-	-	-
Total Revenue	6,582,643	6,384,450	6,472,240	3,236,773	6,797,160	6,932,983	7,071,523	7,212,833	7,356,970	324,920	5.0%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	5,227,536	5,235,621	2,433,260	4,634,437	4,677,366	4,763,664	4,851,687	4,941,471	(601,184)	-11.5%
Fringe Benefits	-	1,895,877	2,010,930	944,698	1,966,189	2,112,822	2,299,499	2,511,969	2,754,053	(44,741)	-2.2%
Total Personnel	-	7,123,413	7,246,551	3,377,958	6,600,626	6,790,189	7,063,163	7,363,656	7,695,524	(645,925)	-8.9%
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	7,540,389	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	7,540,389	-	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	7,540,389	7,123,413	7,246,551	3,377,958	6,600,626	6,790,189	7,063,163	7,363,656	7,695,524	(645,925)	-8.9%
Net Surplus / (Deficit)	(957,746)	(738,963)	(774,311)	(141,185)	196,534	142,794	8,360	(150,823)	(338,554)		
Beginning Cash Balance	2,989,940	2,032,194	1,293,979	1,293,979	519,668	716,202	858,996	867,356	716,533		
Cash Adjustments	(0)	748	-	(3,553)	-	-	-	-	-		
Ending Cash Balance	2,032,194	1,293,979	519,668	1,149,241	716,202	858,996	867,356	716,533	377,979		
Cash Reserves Target	1,508,078	1,424,683	1,449,310	675,592	1,320,125	1,358,038	1,412,633	1,472,731	1,539,105		20.00%

Explain Significant Revenue and Expenditure Changes Below:

The PS LOIT was able to fund (38) police officers wages and benefits (\$3,696,821) and (32) Firefighters wages and benefits (\$2,903,805) for 2016. This fund will continue to fewer officer/firefighter wages due to wage and benefit costs increasing as a greater rate year over year than the PS LOIT revenues. Therefore, these individuals will be paid from the general fund in the future.

Fund Description & Purpose

Statutory fund required by State Board of Accounts to account for collections of 0.25% public safety local option income tax implementation effective October 1, 2009. Fund is a "pass through" account with proceeds transferred to the General Fund for police and fire operating costs. Funds transfers will occur as required to fund operations. Beginning in 2014, expenditures for police and fire personnel will be paid directly from this fund.

Local Roads & Streets - 251

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	1,001,871	1,017,383	1,045,000	556,366	1,068,000	1,089,360	1,111,147	1,133,370	1,156,038	23,000	2.2%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	7,072	43,165	787,300	29,314	201,000	-	-	-	-	(586,300)	-74.5%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	1,008,943	1,060,548	1,832,300	585,680	1,269,000	1,089,360	1,111,147	1,133,370	1,156,038	(563,300)	-30.7%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	397,338	471,771	460,229	-	450,000	450,000	450,000	450,000	450,000	(10,229)	-2.2%
Services & Charges											
Professional Services	7,500	-	16,639	11,000	13,000	15,000	15,000	15,000	15,000	(3,639)	-21.9%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	60,861	-	180,000	183,600	183,600	187,272	187,272	119,139	195.8%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	7,500	-	77,500	11,000	193,000	198,600	198,600	202,272	202,272	115,500	149.0%
Capital	377,030	85,703	1,798,492	238,616	588,000	440,000	450,000	450,000	450,000	(1,210,492)	-67.3%
Total Expenditures by Type	781,868	557,474	2,336,221	249,616	1,231,000	1,088,600	1,098,600	1,102,272	1,102,272	(1,105,221)	-47.3%
Net Surplus / (Deficit)	227,075	503,074	(503,921)	336,064	38,000	760	12,547	31,098	53,766		
Beginning Cash Balance	1,714,298	1,941,375	2,445,859	2,445,859	1,986,938	2,024,938	2,025,698	2,038,245	2,069,343		
Cash Adjustments	2	1,410	45,000	(1,411)	-	-	-	-	-		
Ending Cash Balance	1,941,375	2,445,859	1,986,938	2,780,512	2,024,938	2,025,698	2,038,245	2,069,343	2,123,109		
Cash Reserves Target	156,374	111,495	467,244	49,923	246,200	217,720	219,720	220,454	220,454		20.00%

Explain Significant Revenue and Expenditure Changes Below:

2015 included several one time projects including Safe Routes to School. Therefore, the capital outflows are expected to be less in 2016. Refer to the Capital page for further detail on future spending.

Fund Description & Purpose

Fund receives various grants originating from the State of Indiana.

Excess Welfare Distribution - 252

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	4	4	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	4	4	-	-	-	-	-	-	-	-	-
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	1,146	8	-	-	-	-	-	-	(8)	-100.0%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	-	1,146	8	-	-	-	-	-	-	(8)	-100.0%
Net Surplus / (Deficit)	4	(1,142)	(8)	-	-	-	-	-	-	-	-
Beginning Cash Balance	1,146	1,150	8	8	(0)	-	-	-	-	-	-
Cash Adjustments	(0)	(0)	-	0	0	-	-	-	-	-	-
Ending Cash Balance	1,150	8	(0)	8	-	-	-	-	-	-	-
Cash Reserves Target	-	229	2	-	-	-	-	-	-	-	20.00%
Explain Significant Revenue and Expenditure Changes Below:											
N/A											
Fund Description & Purpose											
This fund was set up in 2009 for the purchase of radios with a one-time state revenue distribution of \$2.9 million dollars. The fund will be closed in 2015.											

Human Rights Federal Grants - 258

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	146,650	185,783	189,000	6,667	145,000	145,000	145,000	145,000	145,000	(44,000)	-23.3%
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	6,852	83,312	16,000	16,180	15,640	15,640	15,640	15,640	15,640	(360)	-2.3%
Other Income	24,647	3,603	4,950	2,917	4,400	4,400	4,400	4,400	4,400	(550)	-11.1%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	178,149	272,698	209,950	25,764	165,040	165,040	165,040	165,040	165,040	(44,910)	-21.4%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	80,267	82,049	92,298	42,334	89,355	91,142	92,965	94,824	96,721	(2,943)	-3.2%
Fringe Benefits	25,612	27,766	31,359	15,079	33,462	36,808	40,489	44,538	48,992	2,103	6.7%
Total Personnel	105,879	109,815	123,657	57,413	122,817	127,950	133,454	139,362	145,712	(840)	-0.7%
Supplies	3,801	1,902	2,800	584	2,300	2,300	2,300	2,300	2,300	(500)	-17.9%
Services & Charges											
Professional Services	33,651	51,456	61,500	30,770	49,221	50,205	51,210	52,234	53,278	(12,279)	-20.0%
Printing & Advertising	36,589	24,190	26,500	20,017	15,000	15,000	15,000	15,000	15,000	(11,500)	-43.4%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	2,010	3,136	8,000	328	8,000	8,000	8,000	8,000	8,000	-	0.0%
Travel	9,287	8,519	18,600	734	15,700	15,700	15,700	15,700	15,700	(2,900)	-15.6%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	6,319	10,200	8,000	1,336	8,800	8,800	8,800	8,800	8,800	800	10.0%
Total Services & Charges	87,856	97,501	122,600	53,185	96,721	97,705	98,710	99,734	100,778	(25,879)	-21.1%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	197,536	209,218	249,057	111,182	221,838	227,956	234,463	241,396	248,791	(27,219)	-10.9%
Net Surplus / (Deficit)	(19,387)	63,480	(39,107)	(85,418)	(56,798)	(62,916)	(69,423)	(76,356)	(83,751)		
Beginning Cash Balance	486,164	466,775	530,516	530,516	491,409	434,611	371,695	302,272	225,916		
Cash Adjustments	(2)	261	-	503	-	-	-	-	-		
Ending Cash Balance	466,775	530,516	491,409	445,601	434,611	371,695	302,272	225,916	142,165		
Cash Reserves Target	39,507	41,844	49,811	22,236	44,368	45,591	46,893	48,279	49,758		20.00%

Explain Significant Revenue and Expenditure Changes Below:

To keep the budget at 0%, we cut travel by \$2,600 and other legal services by \$2,000 based on prior year trends. Expenditures relating to a grant that expired in 2015 were also eliminated for 2016. Fund will continue to operate at a deficit until more grants are received.

Human Rights Federal Grants - 258

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

The purpose of the Human Rights Commission is to provide all of the city's citizens equal opportunity for education, employment, access to public conveniences and accommodations and acquisition through purchase or rental of real property including, but not limited to, housing and to eliminate segregation or separation base on race, religion, color, sex, disability, national origin, ancestry, sexual orientation or gender identity and familial status in housing, since such segregation is an impediment to equal opportunity. To provide trainings in the commission's jurisdiction to all.

2015 Accomplishments & Outcomes

- Successfully maintained an education and outreach grant from the U.S. Department of Housing and Urban Development.
- Performed Diversity trainings for the new police recruits as well as the new fire fighters as they were about to become members of their respective departments.
- Set up informational booths at the Martin Luther King celebration, policemen's night out, Cinco De Mayo celebration and career services at Bethel College.
- Hosted the Annual Fair Housing Awards, Scholarship and Training again this year. We gave away \$3,500 in scholarships.
- The HRC will continue to work toward producing every case that we take within 180 days.
- Maintained the two federal contracts that the Commission has with the EEOC and the U.S. Department of Housing and Urban Development.
- The Director was reappointed to the EEOC - Feqa Committee.
- Successfully hosted a joint training with EEOC and HUD in the city of South Bend for employees and the community.
- The Commission held a regional Diversity Training for police departments from South Bend, Mishawaka, Elkhart, Lakeville, Notre Dame and Plymouth, Indiana and Niles, Berrien Springs and Benton Harbor, Michigan.

2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Continued to work with all entities within St. Joseph County to ensure that all of the citizens of South Bend and the rest of the county have an avenue to register their complaints.
- Stay in a contractual relationship with EEOC and HUD to be able to receive federal monies and trainings in our field.
- Maintain a policy that requires all cases filed with the Commission be completed within 180 days.
- Work with IT to make the SBHRC website more accessible and user friendly for our citizens to be able to file complaints on line as well as being able to reach other websites from our website.
- Continue to work with Respondent and Charging Parties by educating both concerning how the Commission works. Make it easy for all of our citizens to understand their rights under the South Bend Human Rights Ordinance.

Good Government (GG)

- Maintain working relationships with other organizations and groups in our community to ensure that the Commission is known .
- Get cases investigated in 180 days or less.
- Make a concentrated effort to resolve disputes through mediation and settlement discussions before they become formal charges.
- Hold as many public trainings and speaking engagements as possible to keep the community informed concerning human rights. Send Staff to as many trainings as possible to keep them up to date on the latest court rulings.

Economic Development (ED)

- Continue to seek grants and other sources of funding in an effort to stay viable and efficient.

Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017	2014	2015	2016
			Long Term Goal	Actual	Estimated	Target
- Number of inquiries handled.	GG	Effectiveness	107	137	105	100
- Number of trainings performed	GG	Output	6	10	10	10
- Number of cases investigated	GG	Output	106	100	98	100
- Number of no causes	GG	Output	77	73	80	78
- Number of open cases	GG	Output	60	64	58	58
- Number of cases over 180 days	GG	Effectiveness	0	10	12	6
- Number of probable causes	GG	Effectiveness	8	8	8	6
-						
-						
-						
-						
-						

Types: output, efficiency, effectiveness, quality, outcome, technology

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Eliminating discrimination while continually maintaining enough resources the Commission effective and a valued part of this community.
- Valuing Diversity in our community and teaching others the benefits of a diverse community. Getting others to realize that diversity strengthens our community through inclusion of all people of all races, colors, sexes, sexual orientations, national origins, differently abled as well as all religions and political affiliations.
- Maintaining contract numbers with EEOC and HUD when the number of actual charges filed is decreasing.

East Race Waterway - 271

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	49	32	50	16	30	-	-	-	-	(20)	-40.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	49	32	50	16	30	-	-	-	-	(20)	-40.0%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	9,092	4,000	2,098	-	-	-	-	-	(4,000)	-100.0%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Administration	-	-	-	-	-	-	-	-	-	-	-
IT	-	-	-	-	-	-	-	-	-	-	-
Payments in Lieu of Taxes (PILOT)	-	-	-	-	-	-	-	-	-	-	-
Central Stores	-	-	-	-	-	-	-	-	-	-	-
Print Shop	-	-	-	-	-	-	-	-	-	-	-
GIS	-	-	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-	-	-	-
Telephone	-	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance	-	-	-	-	-	-	-	-	-	-	-
311 Call Center	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	-	9,092	4,000	2,098	-	-	-	-	-	(4,000)	-100.0%
Net Surplus / (Deficit)	49	(9,060)	(3,950)	(2,082)	30	-	-	-	-		
Beginning Cash Balance	14,323	14,372	5,315	5,315	1,365	1,395	1,395	1,395	1,395		
Cash Adjustments	0	3	-	(3)	-	-	-	-	-		
Ending Cash Balance	14,372	5,315	1,365	3,230	1,395	1,395	1,395	1,395	1,395		
Cash Reserves Target	-	1,818	800	420	-	-	-	-	-		20.00%

Explain Significant Revenue and Expenditure Changes Below:

N/A

Fund Description & Purpose

Fund accounts for revenues and expenditures for the East Race Waterway. Revenues were derived from race event entry fees. At this time, no races are anticipated being held.

Morris & Palais Marketing - 273

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	7,018	10,610	17,900	3,613	18,000	18,000	18,000	18,000	18,000	100	0.6%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	95	75	100	91	150	153	156	159	162.36	50	50.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	7,113	10,685	18,000	3,704	18,150	18,153	18,156	18,159	18,162	150	0.8%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	5,891	11,957	18,974	3,332	18,000	18,000	18,000	18,000	18,000	(974)	-5.1%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	2,000	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	7,891	11,957	18,974	3,332	18,000	18,000	18,000	18,000	18,000	(974)	-5.1%
Capital											
-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	7,891	11,957	18,974	3,332	18,000	18,000	18,000	18,000	18,000	(974)	-5.1%
Net Surplus / (Deficit)	(778)	(1,272)	(974)	372	150	153	156	159	162		
Beginning Cash Balance	28,763	27,985	26,729	26,729	25,755	25,905	26,058	26,214	26,373		
Cash Adjustments	1	16	-	(15)	-	-	-	-	-		
Ending Cash Balance	27,985	26,729	25,755	27,086	25,905	26,058	26,214	26,373	26,536		
Cash Reserves Target	1,578	2,391	3,795	666	3,600	3,600	3,600	3,600	3,600		20.00%

Explain Significant Revenue and Expenditure Changes Below:

- Revenue for this fund is collected through donations and sponsorships and used to assist with continued promotions of and within the Morris Complex. Starting 2013, we were able to not only advertise on the Electronic Billboard at the Linebacker, but to secure sponsorships to help fund the advertising for it. No significant changes expected for 2016.

Morris & Palais Marketing - 273

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

The Morris Performing Arts Center and Palais Royale Marketing Fund was established as a separate, non-reverting fund to receive monies from the selling of commercial promotions and advertising on the marquee attached to The Morris Performing Arts Center; to receive monies from marketing sponsorships such as commercial ads on the ticket envelopes; and to accept donations to the Morris Performing Arts Center and Palais Royale (Morris Complex). All sums collected are used for the sole purpose of assisting with continued promotions for both the Morris PAC and the Palais Royale (Morris Complex).

2015 Accomplishments & Outcomes

- Secured sponsors for Ticket Stock
- Secured sponsors for Ticket Envelopes
- Secured 5 sponsors for the TV Monitors in the Lobby
- Gave approximately 33 tours which included over 450 people
- Secured sponsors for the DTSB Electronic Billboard message Co-Op
-
-
-
-

2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

-
-
-
-
-
-
-
-

Good Government (GG)

- Continuously secure sponsorships for Ticket stock and Ticket envelopes
- Continuously secure sponsorships for the DTSB Electronic Billboard Co-Op
- Continuously secure sponsorships for the TV Monitors in the Grand Lobby
-
-
-

Economic Development (ED)

-
-
-
-
-
-
-
-

Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017	2014	2015	2016
			Long Term Goal	Actual	Estimated	Target
- Secure Sponsorships ticket stock and ticket envelopes	GG	Output	2	2	2	2
- Secure Sponsorships for the TV monitors in the Lobby	GG	Outcome	5	5	5	5
- Give tours of the Morris Complex	GG	Outcome	45	xx	33	40
- Secure future Sponsorships for the DTSB billboard (weeks)	GG	Outcome	45	22	35	40
-						
-						
-						
-						
-						
-						
-						
-						
-						

Types: output, efficiency, effectiveness, quality, outcome, technology

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Revenue for this fund is collected through donations and sponsorships and used to assist with continued promotions of and within the Morris Complex.
- Challenge: - Securing business sponsorships when many NFP also seeking funds. - Solutions: - will inquire and ask for the support from multiple businesses when deemed appropriate.
-
-

Police Take Home Vehicle Program - 278

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	124,848	123,640	124,200	62,239	64,400	64,000	64,000	64,000	64,000	(59,800)	-48.1%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	124,848	123,640	124,200	62,239	64,400	64,000	64,000	64,000	64,000	(59,800)	-48.1%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	63,700	60,580	61,100	-	-	-	-	-	-	(61,100)	-100.0%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	10,000	-	10,000	10,000	10,000	10,000	10,000	-	0.0%
Total Services & Charges	-	-	10,000	-	10,000	10,000	10,000	10,000	10,000	-	0.0%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	63,700	60,580	71,100	-	10,000	10,000	10,000	10,000	10,000	(61,100)	-85.9%
Net Surplus / (Deficit)	61,148	63,060	53,100	62,239	54,400	54,000	54,000	54,000	54,000		
Beginning Cash Balance	391,805	452,953	516,310	516,310	569,410	623,810	677,810	731,810	785,810		
Cash Adjustments	(0)	297	-	(298)	-	-	-	-	-		
Ending Cash Balance	452,953	516,310	569,410	578,251	623,810	677,810	731,810	785,810	839,810		
Cash Reserves Target	12,740	12,116	14,220	-	2,000	2,000	2,000	2,000	2,000		20.00%

Explain Significant Revenue and Expenditure Changes Below:

Budgeting revenues to assume the decrease in revenue from officers' for fuel based on discussions with the FOP. This fund continues to hold a healthy cash balance to insure adequate coverage in case of an accident while an officer is off duty. Fund used to collected money from officers to pay of off-duty fuel used; however, this will not continue in 2016 due to the price of fuel decreasing.

Fund Description & Purpose

This fund is used to account for expenses associated with claims arising from the use of program vehicles occurring while officers are not on duty. Funding is provided by officers participating in the program.

311 Call Center - 279

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	499,357	515,389	532,182	549,962	#REF!	499,357	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	499,357	515,389	532,182	549,962	#REF!	499,357	-
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	322,897	329,355	335,942	342,661	349,514	322,897	-
Fringe Benefits	-	-	-	-	136,678	145,491	154,919	165,187	176,379	136,678	-
Total Personnel	-	-	-	-	459,575	474,846	490,861	507,848	525,893	459,575	-
Supplies	-	-	-	-	5,300	5,406	5,514	5,624	5,737	5,300	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	2,417	2,464	2,514	2,564	2,615	2,417	-
Travel	-	-	-	-	11,500	11,730	11,965	12,204	12,448	11,500	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	16,585	16,917	17,255	17,601	17,953	16,585	-
Administration	-	-	-	-	-	-	-	-	-	-	-
IT	-	-	-	-	3,333	3,399	3,467	3,537	3,608	-	-
Payments in Lieu of Taxes (PILOT)	-	-	-	-	-	-	-	-	-	-	-
Central Stores	-	-	-	-	-	-	-	-	-	-	-
Print Shop	-	-	-	-	-	-	-	-	-	-	-
GIS	-	-	-	-	11,352	11,579	11,811	12,047	12,288	-	-
Liability Insurance	-	-	-	-	1,901	1,939	1,977	2,017	2,057	-	-
Telephone	-	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance	-	-	-	-	-	-	-	-	-	-	-
311 Call Center	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	3,980	4,026	4,073	4,121	4,170	3,980	-
Total Services & Charges	-	-	-	-	34,482	35,137	35,807	36,490	37,186	34,482	-
Capital	-	-	-	-	-	-	-	-	#REF!	-	-
Total Expenditures by Type	-	-	-	-	499,357	515,389	532,182	549,962	#REF!	499,357	-
Net Surplus / (Deficit)	-	-	-	-	(0)	-	-	-	#REF!		
Beginning Cash Balance	-	-	-	-	-	(0)	(0)	(0)	(0)		
Cash Adjustments	-	-	-	-	-	-	-	-	-		
Ending Cash Balance	-	-	-	-	(0)	(0)	(0)	(0)	#REF!		
Cash Reserves Target	-	-	-	-	-	-	-	-	#REF!		0.00%

Explain Significant Revenue and Expenditure Changes Below:

The 311 Call Center was budgeted in the General Fund in prior years. For 2016 a separate Internal Service Fund has been set up to account for the 311 Call Center. The 311 Call Director will no longer be split between 311 and Water Works. This increased cost has been offset by reducing a Liaison position from full-time to part-time. We are budgeting for an increase in rent charged by the Building Department. A new expense is Telephone Expense, which this department has not paid in the past.

311 Call Center - 279

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

This department was established in 2013 to provide residents a central resource for information and access to governmental services. This fund was established in 2015 (for 2016 activity) to report on this department's activities separately.

2015 Accomplishments & Outcomes

- 100% functional during 2/2/15 partial snow day while other government offices were closed.
- Acquired Animal Care & Control, Engineering's Lamp Post and Down spout requests, Community Investment's SBHIP
- Began utilizing interactive mapping for storm damage reporting
- Developed Liaison call monitoring guidelines for scoring efficiencies
- Attended Tech Media's Digital Summit
- Attended AGCCP Conference
- Attended 311 Synergy Conference

- Expect to acquire the Department of Code Enforcement, Building Department and City Clerk's Office by year's end which will complete our projected partnerships.
- Attended H T E's Midwestern Conference SUGA
- Attended Pfeil Innovation Center's Emersion Workshop

2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

-
-
-
-
-
-
-

Good Government (GG)

- Provide one stop service center for South Bend citizens
- Handle citizen inquiries and requests in a timely manner
- Implement additional NaviLine features with department workflows
- Convert additional departments to 311 hotline/knowledge base
- Continue to promote city-wide awareness of the 311 Call Center and its objectives
-
-

Economic Development (ED)

-
-
-
-
-
-
-

Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017			
			Long Term Goal	2014 Actual	2015 Estimated	2016 Target
- Average time to answer (seconds)	GG	Efficiency	30	36	35	33
- Percentage handled within 30 seconds	GG	Efficiency	80%	80%	70%	75%
- % of abandoned calls	GG	Efficiency	5%	6%	7%	6%
- Call volume	GG	Output	275,000	163,598	222,000	248,200
-						
-						
-						
-						
-						
-						
-						
-						
-						
-						

Types: output, efficiency, effectiveness, quality, outcome, technology

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Acquiring new departments of the City and learning their processes with the goal of improving efficiencies at both the department and Call Center levels, ie. Code Enforcement and Building Department
- The challenge is to improve responsiveness with the goal being quicker resolution of citizens' issues.

- Possibly partnering with St. Joseph County by sharing the informational calls that 311 has already handled for them.

- VETS Program involvement

Police Block Grants - 280

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	13	11	125	13	-	-	-	-	-	(125)	-100.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	13	11	125	13	-	-	-	-	-	(125)	-100.0%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital											
-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	-	-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	13	11	125	13	-	-	-	-	-	-	-
Beginning Cash Balance	3,804	3,817	3,830	3,830	3,955	3,955	3,955	3,955	3,955		
Cash Adjustments	0	2	-	(2)	-	-	-	-	-		
Ending Cash Balance	3,817	3,830	3,955	3,841	3,955	3,955	3,955	3,955	3,955		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		20.00%

Explain Significant Revenue and Expenditure Changes Below:

This fund is dormant with no activity other than interest earnings on residual cash balances.

Fund Description & Purpose

To account for federal grants which provide financing for police activities.

Economic Revenue Bond - 281

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	93	77	300	93	150	100	100	100	100	(150)	-50.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	93	77	300	93	150	100	100	100	100	(150)	-50.0%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital											
-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	-	-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	93	77	300	93	150	100	100	100	100		
Beginning Cash Balance	27,035	27,128	27,220	27,220	27,520	27,670	27,770	27,870	27,970		
Cash Adjustments	(0)	16	-	(16)	-	-	-	-	-		
Ending Cash Balance	27,128	27,220	27,520	27,297	27,670	27,770	27,870	27,970	28,070		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		20.00%
Explain Significant Revenue and Expenditure Changes Below:											
N/A											
Fund Description & Purpose											
Fund used to only to pay for the expenses of issuing and maintaining Economic Development Commission revenue bonds. This fund is not used often. Fund receives interest earnings on residual cash balances. Exploring possibility of closing this fund.											

Emergency Medical Service Capital - 287

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	400,000	396,727	75,000	75,000	-	-	-	(325,000)	-81.3%
Charges for Services	-	-	2,472,739	-	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	(472,739)	-19.1%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	350	715	500	350	350	350	350	150	42.9%
Transfers In	-	-	750,000	-	-	-	-	-	-	(750,000)	-100.0%
Total Revenue	-	-	3,623,089	397,442	2,075,500	1,075,350	1,000,350	1,000,350	1,000,350	(1,547,589)	-42.7%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	50,000	50,000	50,000	50,000	50,000	50,000	-
Interest & Fees	-	-	-	-	5,000	5,000	5,000	5,000	5,000	5,000	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	55,000	55,000	55,000	55,000	55,000	55,000	-
Capital	-	-	750,000	35,728	1,829,000	780,000	1,845,000	780,000	1,870,000	1,079,000	143.9%
Total Expenditures by Type	-	-	750,000	35,728	1,884,000	835,000	1,900,000	835,000	1,925,000	1,134,000	151.2%
Net Surplus / (Deficit)	-	-	2,873,089	361,714	191,500	240,350	(899,650)	165,350	(924,650)		
Beginning Cash Balance	-	-	-	-	2,873,089	3,064,589	3,304,939	2,405,289	2,570,639		
Cash Adjustments	-	-	-	(0)	-	-	-	-	-		
Ending Cash Balance	-	-	2,873,089	361,714	3,064,589	3,304,939	2,405,289	2,570,639	1,645,989		
Cash Reserves Target	-	-	150,000	7,146	376,800	167,000	380,000	167,000	385,000		20.00%

Explain Significant Revenue and Expenditure Changes Below:

The revenues in this fund come from Medicaid Reimbursements and inter-fund transfers.

Fund Description & Purpose

This Fund was created in 2015 to capture Capital Expenditures for the Fire Department.

Emergency Medical Service Operating - 288

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	300	2,500	2,229	-	-	-	-	-	(2,500)	-100.0%
Charges for Services	2,952,657	2,728,720	5,146,565	2,411,120	5,063,012	5,200,000	5,300,000	5,400,000	5,500,000	(83,553)	-1.6%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	9,669	2,300	10,000	1,000	10,000	10,000	10,000	10,000	10,000	-	0.0%
Donations	-	1,000	-	-	-	-	-	-	-	-	-
Other Income	5,360,706	19,406	20,000	10,758	12,000	12,000	12,000	12,000	12,000	(8,000)	-40.0%
Transfers In	-	-	500,000	-	-	-	-	-	-	(500,000)	-100.0%
Total Revenue	8,323,032	2,751,726	5,679,065	2,425,107	5,085,012	5,222,000	5,322,000	5,422,000	5,522,000	(594,053)	-10.5%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	3,409,545	832,485	3,518,667	3,400,000	2,800,000	2,800,000	2,800,000	109,122	3.2%
Fringe Benefits	-	-	1,430,708	311,900	1,464,571	1,496,792	1,526,727	1,557,262	1,588,407	33,863	2.4%
Total Personnel	-	-	4,840,253	1,144,385	4,983,238	4,896,792	4,326,727	4,357,262	4,388,407	142,985	3.0%
Supplies	214,277	197,381	292,000	185,208	270,000	300,000	300,000	325,000	325,000	(22,000)	-7.5%
Services & Charges											
Professional Services	208,114	143,072	27,870	11,004	25,000	35,000	35,000	35,000	35,000	(2,870)	-10.3%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	30,500	3,999	30,500	30,500	40,000	40,000	45,000	-	0.0%
Education & Training	-	-	17,000	2,087	17,000	17,000	17,000	17,000	17,000	-	0.0%
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	34,088	194,453	206,967	58,173	193,600	200,000	200,000	205,000	205,000	(13,367)	-6.5%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	38,681	148,321	256,044	128,898	260,000	265,272	225,000	235,000	240,000	3,956	1.5%
Interest & Fees	1,986	99,175	192,729	97,821	186,000	177,874	170,730	163,830	156,705	(6,729)	-3.5%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	1,000,000	1,000,000	750,000	-	-	-	-	-	-	(750,000)	-100.0%
Other Services & Charges	10,140	17,115	93,000	26,451	93,000	-	-	-	-	-	0.0%
Total Services & Charges	1,293,009	1,602,136	1,574,110	328,433	805,100	725,646	687,730	695,830	698,705	(769,010)	-48.9%
Capital	6,789,211	3,647,115	149,003	-	-	-	-	-	-	(149,003)	-100.0%
Total Expenditures by Type	8,296,497	5,446,632	6,855,366	1,658,026	6,058,338	5,922,438	5,314,457	5,378,092	5,412,112	(797,028)	-11.6%
Net Surplus / (Deficit)	26,535	(2,694,906)	(1,176,301)	767,081	(973,326)	(700,438)	7,543	43,908	109,888		
Beginning Cash Balance	5,522,335	5,554,585	2,911,017	2,911,017	1,734,716	761,390	60,952	68,495	112,403		
Cash Adjustments	5,715	51,338	-	(26,046)	-	-	-	-	-		
Ending Cash Balance	5,554,585	2,911,017	1,734,716	3,652,052	761,390	60,952	68,495	112,403	222,291		
Cash Reserves Target	1,659,299	1,089,326	1,371,073	331,605	1,211,668	1,184,488	1,062,891	1,075,618	1,082,422		20.00%

Explain Significant Revenue and Expenditure Changes Below:

2015 included a \$500,000 transfer in from the general fund in order to help with expected capital costs. Due to Medicaid reimbursements expected in 2015 and 2016, no transfers in from the general fund were budgeted for 2016 and beyond. Transfers will likely take place between the Capital Fund and the Operating Fund in future years to cover the shortfalls.

Fund Description & Purpose

This Fund covers captures revenues and expenditures for the EMS Division of the South Bend Fire Department, to include coverage of area events, ambulance services, and EMS billing.

2015 Accomplishments & Outcomes

- Answered approximately 15,000 calls for ambulance service
- Provided ambulance coverage for the University of Notre Dame sporting and extracurricular events.

HazMat - 289

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	16,722	24,055	14,000	13,787	10,000	10,000	10,000	10,000	10,000	(4,000)	-28.6%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	40	63	100	113	-	-	-	-	-	(100)	-100.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	16,762	24,118	14,100	13,900	10,000	10,000	10,000	10,000	10,000	(4,100)	-29.1%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	697	31,530	21,542	10,000	10,000	10,000	10,000	10,000	(21,530)	-68.3%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital	3,238	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	3,238	697	31,530	21,542	10,000	10,000	10,000	10,000	10,000	(21,530)	-68.3%
Net Surplus / (Deficit)	13,524	23,421	(17,430)	(7,642)	-	-	-	-	-		
Beginning Cash Balance	2,683	16,207	39,651	39,651	22,221	22,221	22,221	22,221	22,221		
Cash Adjustments	0	23	-	(23)	-	-	-	-	-		
Ending Cash Balance	16,207	39,651	22,221	31,987	22,221	22,221	22,221	22,221	22,221		
Cash Reserves Target	648	139	6,306	4,308	2,000	2,000	2,000	2,000	2,000		20.00%
Explain Significant Revenue and Expenditure Changes Below:											
N/A											
Fund Description & Purpose											
This fund captures revenue generated from Hazardous Materials Response per ordinance.											

Indiana River Rescue - 291

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	975	-	-	-	-	-	-	-	-	-
Charges for Services	65,700	40,000	45,000	22,200	45,000	45,000	45,000	47,500	47,500	-	0.0%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	368	300	350	328	200	200	200	200	200	(150)	-42.9%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	66,068	41,275	45,350	22,528	45,200	45,200	45,200	47,700	47,700	(150)	-0.3%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	1,846	5,000	1,154	13,000	13,000	13,000	15,000	15,000	8,000	160.0%
Fringe Benefits	1,508	628	2,500	-	2,500	-	-	-	-	-	0.0%
Total Personnel	1,508	2,474	7,500	1,154	15,500	13,000	13,000	15,000	15,000	8,000	106.7%
Supplies	36,820	1,973	8,800	2,008	10,800	10,000	10,000	10,000	10,000	2,000	22.7%
Services & Charges											
Professional Services	2,900	-	3,000	-	-	-	-	-	-	(3,000)	-100.0%
Printing & Advertising	-	975	5,000	-	5,000	2,500	2,500	2,500	2,500	-	0.0%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	6,876	8,268	6,000	3,472	6,000	6,000	6,000	6,000	6,000	-	0.0%
Travel	6,000	3,853	14,000	2,667	14,000	-	-	-	-	-	0.0%
Repairs & Maintenance	4,709	14,050	44,000	17,347	44,000	-	-	-	-	-	0.0%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	3,500	-	7,500	2,226	-	-	-	-	-	(7,500)	-100.0%
Total Services & Charges	23,985	27,146	79,500	25,712	69,000	8,500	8,500	8,500	8,500	(10,500)	-13.2%
Capital	27,460	-	25,000	20,997	-	-	25,000	-	-	(25,000)	-100.0%
Total Expenditures by Type	89,773	31,593	120,800	49,871	95,300	31,500	56,500	33,500	33,500	(25,500)	-21.1%
Net Surplus / (Deficit)	(23,705)	9,682	(75,450)	(27,343)	(50,100)	13,700	(11,300)	14,200	14,200		
Beginning Cash Balance	119,423	95,718	105,460	105,460	50,100	0	13,700	2,400	16,600		
Cash Adjustments	(0)	60	20,090	(60)	-	-	-	-	-		
Ending Cash Balance	95,718	105,460	50,100	78,057	0	13,700	2,400	16,600	30,800		
Cash Reserves Target	17,955	6,319	24,160	9,974	19,060	6,300	11,300	6,700	6,700		20.00%

Explain Significant Revenue and Expenditure Changes Below:

N/A

Fund Description & Purpose

Captures revenue and expenditures for the Indiana River Rescue School. The school is administered by the South Bend Fire Department and is a collaboration with Indiana DNR and other agencies.

2015 Accomplishments & Outcomes

- Conducted 3 IRRS schools

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- The school is looking to enhance curriculum and add additional modules, to include, but not limited to, Personal Water Craft usage by responders.

Police Grants - 292

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	162,838	76,921	90,000	56,891	-	-	-	-	-	(90,000)	-100.0%
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	(55)	-	55	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	162,838	76,866	90,000	56,946	-	-	-	-	-	(90,000)	-100.0%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	36,911	958	14,186	14,790	-	-	-	-	-	(14,186)	-100.0%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	147,305	90,959	507	-	-	-	-	-	(90,959)	-100.0%
Total Services & Charges	-	147,305	90,959	507	-	-	-	-	-	(90,959)	-100.0%
Capital	19,543	37,702	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	56,454	185,965	105,145	15,297	-	-	-	-	-	(105,145)	-100.0%
Net Surplus / (Deficit)	106,384	(109,099)	(15,145)	41,649	-	-	-	-	-	-	-
Beginning Cash Balance	98,125	204,509	95,464	95,464	80,319	80,319	80,319	80,319	80,319	-	-
Cash Adjustments	(0)	54	-	(55)	-	-	-	-	-	-	-
Ending Cash Balance	204,509	95,464	80,319	137,058	80,319	80,319	80,319	80,319	80,319	-	-
Cash Reserves Target	11,291	37,193	21,029	3,059	-	-	-	-	-	-	20.00%

Explain Significant Revenue and Expenditure Changes Below:

No additional grants expected for this fund in 2016.

Fund Description & Purpose

COPS Block grant accounts for Federal Grants providing funding for police activities as stipulated in each grant.

Police Academy - 294

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	20,745	18,275	20,500	20,488	20,000	20,000	20,000	20,000	20,000	(500)	-2.4%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	268	223	2,200	234	2,500	2,500	2,500	2,500	2,500	300	13.6%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	21,013	18,498	22,700	20,722	22,500	22,500	22,500	22,500	22,500	(200)	-0.9%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	169	1,305	1,750	935	1,500	1,500	1,500	1,500	1,500	(250)	-14.3%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	19,179	5,695	12,045	19,945	10,000	10,000	10,000	10,000	10,000	(2,045)	-17.0%
Travel	-	-	1,688	1,686	1,500	1,500	1,500	1,500	1,500	(188)	-11.1%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	7,396	11,300	8,267	2,905	9,500	9,500	9,500	9,500	9,500	1,233	14.9%
Total Services & Charges	26,575	16,995	22,000	24,536	21,000	21,000	21,000	21,000	21,000	(1,000)	-4.5%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	26,744	18,300	23,750	25,471	22,500	22,500	22,500	22,500	22,500	(1,250)	-5.3%
Net Surplus / (Deficit)	(5,731)	198	(1,050)	(4,749)	-	-	-	-	-	-	-
Beginning Cash Balance	73,815	68,085	68,322	68,322	67,272	67,272	67,272	67,272	67,272	67,272	67,272
Cash Adjustments	0	40	-	(41)	-	-	-	-	-	-	-
Ending Cash Balance	68,085	68,322	67,272	63,533	67,272	67,272	67,272	67,272	67,272	67,272	67,272
Cash Reserves Target	5,349	3,660	4,750	5,094	4,500	4,500	4,500	4,500	4,500	4,500	20.00%

Explain Significant Revenue and Expenditure Changes Below:

N/A

Fund Description & Purpose

This fund is used to account for revenue (tuition) and expenditures (seminars, travel, lectures, and career days) related to the advancement of present and future police officers.

COPS MORE Grants - 295

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	12,000	2,300	106,658	12,000	73,750	25,000	25,000	25,000	25,000	(32,908)	-30.9%
Charges for Services	10,454	9,140	15,000	3,800	10,000	10,000	10,000	10,000	10,000	(5,000)	-33.3%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	250	-	3,250	-	3,250	-	-	-	-	-	0.0%
Other Income	364	974	3,350	345	5,000	1,000	1,000	1,000	1,000	1,650	49.3%
Transfers In	-	-	22,000	20,965	-	-	-	-	-	(22,000)	-100.0%
Total Revenue	23,068	12,414	150,258	37,110	92,000	36,000	36,000	36,000	36,000	(58,258)	-38.8%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	5,636	8,549	45,735	27,130	47,000	36,000	36,000	36,000	36,000	1,265	2.8%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	11,379	10,976	66,000	2,773	45,000	-	-	-	-	(21,000)	-31.8%
Total Services & Charges	11,379	10,976	66,000	2,773	45,000	-	-	-	-	(21,000)	-31.8%
Capital	-	-	60,600	-	-	-	-	-	-	(60,600)	-100.0%
Total Expenditures by Type	17,015	19,525	172,335	29,903	92,000	36,000	36,000	36,000	36,000	(80,335)	-46.6%
Net Surplus / (Deficit)	6,053	(7,111)	(22,077)	7,207	-	-	-	-	-		
Beginning Cash Balance	107,289	113,343	106,295	106,295	84,218	84,218	84,218	84,218	84,218		
Cash Adjustments	1	63	-	(62)	-	-	-	-	-		
Ending Cash Balance	113,343	106,295	84,218	113,440	84,218	84,218	84,218	84,218	84,218		
Cash Reserves Target	3,403	3,905	34,467	5,981	18,400	7,200	7,200	7,200	7,200		20.00%

Explain Significant Revenue and Expenditure Changes Below:

N/A

Fund Description & Purpose

This fund is used to account for Federal Grants providing funding as outlined in the grant.

Federal Drug Enforcement - 299

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	160,829	59,110	75,000	63,744	160,000	160,000	160,000	160,000	160,000	85,000	113.3%
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	33,740	8,614	2,000	513	2,000	2,000	2,000	2,000	2,000	-	0.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	194,569	67,724	77,000	64,257	162,000	162,000	162,000	162,000	162,000	85,000	110.4%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	51,637	38,767	84,759	44,872	55,000	55,000	55,000	55,000	55,000	(29,759)	-35.1%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	3,390	990	10,000	3,740	10,000	10,000	10,000	10,000	10,000	-	0.0%
Travel	4,140	5,272	5,000	4,279	5,000	5,000	5,000	5,000	5,000	-	0.0%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	2,925	21,133	19,201	15,083	47,000	47,000	47,000	47,000	47,000	27,799	144.8%
Total Services & Charges	10,455	27,395	34,201	23,102	62,000	62,000	62,000	62,000	62,000	27,799	81.3%
Capital	82,658	41,179	130,000	45,221	45,000	45,000	45,000	45,000	45,000	(85,000)	-65.4%
Total Expenditures by Type	144,750	107,341	248,960	113,195	162,000	162,000	162,000	162,000	162,000	(86,960)	-34.9%
Net Surplus / (Deficit)	49,819	(39,617)	(171,960)	(48,938)	-	-	-	-	-		
Beginning Cash Balance	335,341	385,160	345,543	345,543	173,583	173,583	173,583	173,583	173,583		
Cash Adjustments	0	(0)	-	39,001	-	-	-	-	-		
Ending Cash Balance	385,160	345,543	173,583	335,606	173,583	173,583	173,583	173,583	173,583		
Cash Reserves Target	28,950	21,468	49,792	22,639	32,400	32,400	32,400	32,400	32,400		20.00%

Explain Significant Revenue and Expenditure Changes Below:

Less capital spending budgeted for in 2016 due to fewer requirements.

Fund Description & Purpose

This fund is used to account for expenditures for drug abuse and trafficking enforcement. Financing provided by distributions from the authorized agencies confiscated property sale.

Hall of Fame Debt Service - 313

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	1,268,179	497,768	1,177,620	501,785	1,200,000	1,200,000	125,681	-	-	22,380	1.9%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	67,316	45,683	45,358	36,400	71,000	72,420	73,868	-	-	25,642	56.5%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	71,468	85,677	51,078	25,539	112,111	114,354	116,641	-	-	61,033	119.5%
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	(41)	50	41	101	101	101	-	-	51	102.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	1,406,963	629,087	1,274,106	563,765	1,383,212	1,386,875	316,291	-	-	109,106	8.6%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	1,115,000	1,130,000	1,150,000	570,000	1,180,000	1,215,000	615,000	-	-	30,000	2.6%
Interest & Fees	153,000	141,300	122,000	66,000	88,015	53,408	11,224	-	-	(33,985)	-27.9%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	1,268,000	1,271,300	1,272,000	636,000	1,268,015	1,268,408	626,224	-	-	(3,985)	-0.3%
Capital											
-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	1,268,000	1,271,300	1,272,000	636,000	1,268,015	1,268,408	626,224	-	-	(3,985)	-0.3%
Net Surplus / (Deficit)	138,963	(642,213)	2,106	(72,235)	115,197	118,467	(309,933)	-	-		
Beginning Cash Balance	574,439	716,336	74,164	74,164	76,270	191,467	309,933	0	0		
Cash Adjustments	2,934	41	-	(42)	-	-	-	-	-		
Ending Cash Balance	716,336	74,164	76,270	1,887	191,467	309,933	0	0	0		
Cash Reserves Target	253,600	254,260	254,400	127,200	253,603	253,682	125,245	-	-		20.00%

Explain Significant Revenue and Expenditure Changes Below:

College Football Hall of Fame Bond will be paid off in the first half of 2018. No other activity is included in this fund.

Fund Description & Purpose

This fund is used to collect a separate property tax levy (distributions received in June and December) and is used to pay debt service on the former College Football Hall of Fame building (payments due in February and July). PILOT taxes paid by the utilities are received monthly in this fund.

2003 Airport Debt Reserve - 315

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	3,567	2,949	5,000	3,529	5,000	5,000	5,000	5,000	5,000	-	0.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	3,567	2,949	5,000	3,529	5,000	5,000	5,000	5,000	5,000	-	0.0%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	3,567	3,548	5,000	2,929	5,000	5,000	5,000	5,000	5,000	-	0.0%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	3,567	3,548	5,000	2,929	5,000	5,000	5,000	5,000	5,000	-	0.0%
Capital											
Total Expenditures by Type	3,567	3,548	5,000	2,929	5,000	5,000	5,000	5,000	5,000	-	0.0%
Net Surplus / (Deficit)	-	(599)	-	600	-	-	-	-	-	-	-
Beginning Cash Balance	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904		
Cash Adjustments	-	599	-	(600)	-	-	-	-	-		
Ending Cash Balance	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904		
Cash Reserves Target	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904	1,038,904		100.00%
Explain Significant Revenue and Expenditure Changes Below:											
N/A											

Fund Description & Purpose

Fund used to accumulate monies as a reserve for the payment of Redevelopment Authority bonds for the 2003 (refinanced in 2011) Airport Taxable Project. Bond associated with this fund pays off in 2024.

Coveleski Debt Service Reserve - 317

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	1,725	1,430	3,800	1,717	1,800	1,800	-	-	-	(2,000)	-52.6%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	1,725	1,430	3,800	1,717	1,800	1,800	-	-	-	(2,000)	-52.6%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	156,624	345,000	-	-	-
Interest & Fees	-	-	-	-	-	-	-	8,970	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	156,624	353,970	-	-	-
Capital											
Total Expenditures by Type	-	-	-	-	-	-	156,624	353,970	-	-	-
Net Surplus / (Deficit)	1,725	1,430	3,800	1,717	1,800	1,800	(156,624)	(353,970)	-	-	-
Beginning Cash Balance	501,748	503,472	505,194	505,194	508,994	510,794	512,594	355,970	2,000	-	-
Cash Adjustments	(0)	292	-	(291)	-	-	-	-	-	-	-
Ending Cash Balance	503,472	505,194	508,994	506,620	510,794	512,594	355,970	2,000	2,000	-	-
Cash Reserves Target	503,472	505,194	508,994	506,620	510,794	512,594	355,970	2,000	2,000	-	100.00%

Explain Significant Revenue and Expenditure Changes Below:

Debt service reserve fund for 2010 Coveleski Stadium bonds in the amount of \$4.98M which closed December 23, 2010. This money remains in the fund as security for bond holders and will be used to make a portion of the July 15, 2018 payment the final bond payment due on January 15, 2019.

Fund Description & Purpose

Fund used to accumulate monies as a reserve for the payment of the Coveleski Stadium recovery zone economic development bonds. Financing for debt payments to be provided by professional sports and development area taxes (PSDA) and county option income tax revenues if BSCDA revenues are insufficient.

River West TIF (Airport) - 324

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	13,340,354	14,284,734	16,433,274	9,396,168	16,723,300	17,808,613	18,358,133	18,409,171	18,409,171	290,026	1.8%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	490,500	292,000	396,000	394,000	395,000	396,500	396,500	(94,500)	-19.3%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	143,000	14,061	125,000	125,000	125,000	-	-	(18,000)	-12.6%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	92,430	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	2,406,779	196,817	3,122,432	1,814,711	1,630,014	205,671	41,000	41,000	41,000	(1,492,418)	-47.8%
Transfers In	279,530	3,548	4,993,040	4,979,607	11,000	11,000	11,000	11,000	11,000	(4,982,040)	-99.8%
Total Revenue	16,026,663	14,577,529	25,182,246	16,496,547	18,885,314	18,544,284	18,930,133	18,857,671	18,857,671	(6,296,932)	-25.0%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	689,808	3,828,469	6,029,904	1,848,956	337,705	869,917	1,596,807	2,590,282	2,590,284	(5,692,199)	-94.4%
Printing & Advertising	605	12,555	25,000	-	25,000	25,000	25,000	25,000	25,000	-	0.0%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	60,259	68,000	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	2,402,500	2,612,779	4,792,418	2,659,901	4,223,500	4,838,000	5,405,000	5,588,750	5,777,500	(568,918)	-11.9%
Interest & Fees	969,527	839,178	1,683,166	936,545	1,525,896	1,757,886	2,052,947	1,864,117	1,675,365	(157,270)	-9.3%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	594,557	571,486	213,607	140,350	-	-	-	-	-	(213,607)	-100.0%
Total Services & Charges	4,717,256	7,932,467	12,744,095	5,585,752	6,112,101	7,490,803	9,079,754	10,068,149	10,068,149	(6,631,994)	-52.0%
Capital	4,510,652	285,293	34,966,502	1,998,507	13,587,899	10,509,197	9,420,246	8,431,851	8,431,851	(21,378,603)	-61.1%
Total Expenditures by Type	9,227,908	8,217,760	47,710,597	7,584,259	19,700,000	18,000,000	18,500,000	18,500,000	18,500,000	(28,010,597)	-58.7%
Net Surplus / (Deficit)	6,798,755	6,359,769	(22,528,351)	8,912,288	(814,686)	544,284	430,133	357,671	357,671		
Beginning Cash Balance	18,429,252	25,020,129	31,411,026	31,411,026	8,882,675	8,067,989	8,612,273	9,042,406	9,400,077		
Cash Adjustments	(207,877)	31,128	-	68,758	-	-	-	-	-		
Ending Cash Balance	25,020,129	31,411,026	8,882,675	40,392,072	8,067,989	8,612,273	9,042,406	9,400,077	9,757,748		
Cash Reserves Target	2,306,977	2,054,440	11,927,649	1,896,065	4,925,000	4,500,000	4,625,000	4,625,000	4,625,000		25.00%

Explain Significant Revenue and Expenditure Changes Below:

Transfers in for 2015 relate to TIF realignment and merging funds from old South Bend Central Development Area and Central Medical District. All of the Central Medical cash was transferred into River West. Portion of South Bend Central Development Area was transferred into River East and remainder in River West. This caused significant cash build up in River West. At mid-June 2015, DCI has projects in the works which would commit 99% of the available funds, if all were to come to fruition.

Fund Description & Purpose

To account for expenditures for improvements in the River West Development Tax Incremental Financing (TIF) areas. TIF revenue is derived from property tax proceeds in excess of those attributable to the assessed valuation of the properties in the district before declaration of the TIF.

SBCDA 2003 Debt Reserve - 328

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	5,959	4,927	13,000	5,896	6,000	6,000	6,000	6,000	6,000	(7,000)	-53.8%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	5,959	4,927	13,000	5,896	6,000	6,000	6,000	6,000	6,000	(7,000)	-53.8%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	5,959	5,929	6,000	4,894	6,000	6,000	6,000	6,000	6,000	-	0.0%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	5,959	5,929	6,000	4,894	6,000	6,000	6,000	6,000	6,000	-	0.0%
Capital											
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	5,959	5,929	6,000	4,894	6,000	6,000	6,000	6,000	6,000	-	0.0%
Net Surplus / (Deficit)	-	(1,002)	7,000	1,002	-	-	-	-	-	-	-
Beginning Cash Balance	1,735,840	1,735,840	1,735,840	1,735,840	1,742,840	1,742,840	1,742,840	1,742,840	1,742,840		
Cash Adjustments	-	1,002	-	(1,002)	-	-	-	-	-		
Ending Cash Balance	1,735,840	1,735,840	1,742,840	1,735,840	1,742,840	1,742,840	1,742,840	1,742,840	1,742,840		
Cash Reserves Target	1,735,840	1,735,840	1,742,840	1,735,840	1,742,840	1,742,840	1,742,840	1,742,840	1,742,840		100.00%

Explain Significant Revenue and Expenditure Changes Below:

N/A

Fund Description & Purpose

To accumulate monies as a reserve for the payment of the 2003 (refinanced in 2011) South Bend Central Development Area (Downtown) bonds. Bond will be paid off in 2024.

Professional Sports Development - 377

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	597,111	551,252	747,750	377,510	660,000	679,800	693,396	139,421	-	(87,750)	-11.7%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	80,593	68,328	66,261	31,093	49,718	36,180	21,292	5,497	-	(16,543)	-25.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	677,704	619,580	814,011	408,603	709,718	715,980	714,688	144,918	-	(104,293)	-12.8%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	595,000	705,000	720,000	410,000	730,000	750,000	770,000	345,000	-	10,000	1.4%
Interest & Fees	181,470	160,545	135,603	71,573	108,052	77,955	44,870	9,770	-	(27,551)	-20.3%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	100,000	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	876,470	865,545	855,603	481,573	838,052	827,955	814,870	354,770	-	(17,551)	-2.1%
Capital											
-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	876,470	865,545	855,603	481,573	838,052	827,955	814,870	354,770	-	(17,551)	-2.1%
Net Surplus / (Deficit)	(198,766)	(245,965)	(41,592)	(72,970)	(128,334)	(111,975)	(100,183)	(209,853)	-		
Beginning Cash Balance	1,040,822	842,057	596,436	596,436	554,844	426,511	314,535	214,353	4,500		
Cash Adjustments	1	344	-	(344)	-	-	-	-	-		
Ending Cash Balance	842,057	596,436	554,844	523,122	426,511	314,535	214,353	4,500	4,500		
Cash Reserves Target	175,294	173,109	171,121	96,315	167,610	165,591	162,974	70,954	-		20.00%
Explain Significant Revenue and Expenditure Changes Below:											
N/A											

Fund Description & Purpose

Fund is currently used for Coveleski debt service. Revenues are allocated from sales tax from Century Center, Morris PAC, Coveleski Stadium and the Studebaker National Museum. The fund is also used to supplement Century Center Capital. In addition to the Cove bond, there is a smaller loan being paid for the Synagogue, used as the Cove's pro shop, which will be paid off in 2018. This fund is scheduled to sunset in 2019.

Coveleski Stadium - 401

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	15,000	-	15,000	20,000	20,000	20,000	20,000	-	0.0%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	92	13,600	100	138	200	200	200	200	200	100	100.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	92	13,600	15,100	138	15,200	20,200	20,200	20,200	20,200	100	0.7%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital											
-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	-	-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	92	13,600	15,100	138	15,200	20,200	20,200	20,200	20,200		
Beginning Cash Balance	26,758	26,850	40,474	40,474	55,574	70,774	90,974	111,174	131,374		
Cash Adjustments	0	24	-	(24)	-	-	-	-	-		
Ending Cash Balance	26,850	40,474	55,574	40,588	70,774	90,974	111,174	131,374	151,574		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		20.00%

Explain Significant Revenue and Expenditure Changes Below:

Due to increased attendance at Coveleski Stadium, the revenue from the attendance bonus has been increased.

Coveleski Stadium - 401

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

Fund accounts for capital projects for Coveleski Stadium

2015 Accomplishments & Outcomes

- Increased attendance due to the franchise being associated with the Chicago Cub parent club
- The addition of new amenities for the fans
- The new Performance Center for team training and public use
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2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

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Good Government (GG)

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Economic Development (ED)

- Increased attendance, bringing people to downtown South Bend
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Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017 Long Term	2014	2015	2016
			Goal	Actual	Estimated	Target
- Attendance	GG, ED	Outcome	350,000	261,839	280,000	300,000
-						
-						
-						
-						
-						
-						
-						
-						
-						
-						

Types: output, efficiency, effectiveness, quality, outcome, technology

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- This fund's revenues are derived through payments by the Team's owner as proscribed in the Stadium Lease Agreement. For several years, the amount has been reduced to \$75,000 per year plus attendance incentives.
- Traditionally, \$75,000 has been deposited in fund 201, Parks Special Revenue. Revenues in excess of \$75,000 were deposited in this fund. Revenues in excess of \$75,000 were deposited in this fund.
- No expenditures are budgeted in this fund for 2016.
-

Zoo Endowment - 403

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	8	-	-	-	-	-	-	-	-	-	-
Other Income	168	139	200	167	200	-	-	-	-	-	0.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	176	139	200	167	200	-	-	-	-	-	0.0%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital	-	-	49,000	-	-	-	-	-	-	(49,000)	-100.0%
Total Expenditures by Type	-	-	49,000	-	-	-	-	-	-	(49,000)	-100.0%
Net Surplus / (Deficit)	176	139	(48,800)	167	200	-	-	-	-	-	-
Beginning Cash Balance	48,846	49,022	49,190	49,190	390	590	590	590	590	-	-
Cash Adjustments	0	29	-	(28)	-	-	-	-	-	-	-
Ending Cash Balance	49,022	49,190	390	49,329	590	590	590	590	590	-	-
Cash Reserves Target	-	-	9,800	-	-	-	-	-	-	-	20.00%

Explain Significant Revenue and Expenditure Changes Below:

This fund's revenue was derived from donations from trust funds that have dissolved. Because the Potawatomi Zoological Society has taken over operation of the Zoo, it is unlikely there will be additional donations made to this fund in the foreseeable future. The budgeted appropriation for 2015 was to cover unplanned capital expense and will probably not be utilized. It is possible this fund will be used to fulfill Park's obligation for additional Zoo capital in 2016 as stated in the memorandum of understanding, and/or be closed.

Fund Description & Purpose

This fund is intended for donations specifically restricted to Potawatomi Zoo. The Potawatomi Zoological Society took operation of the Zoo through a public-private partnership beginning in January of 2014.

County Option Income Tax (COIT) - 404

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	7,846,939	8,645,811	8,859,912	4,429,956	9,454,023	9,643,103	9,835,966	10,032,685	10,233,339	594,111	6.7%
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	386,328	398,628	409,856	205,321	430,349	438,956	447,735	456,690	465,823	20,493	5.0%
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	42,900	-	-	-	-	-	-	-	-	-	-
Other Income	232,889	164,248	614,203	257,291	448,612	448,612	448,612	448,612	448,612	(165,591)	-27.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	8,509,056	9,208,687	9,883,971	4,892,568	10,332,984	10,530,671	10,732,312	10,937,986	11,147,774	449,013	4.5%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	308,045	114,936	302,530	308,581	314,752	321,047	327,468	(5,515)	-1.8%
Fringe Benefits	-	-	119,032	39,566	116,909	122,754	128,892	135,337	-	(2,123)	-1.8%
Total Personnel	-	-	427,077	154,502	419,439	431,335	443,644	456,384	327,468	(7,638)	-1.8%
Supplies	1,189,293	1,069,185	1,164,804	432,840	1,564,175	1,564,175	1,564,175	1,564,175	1,564,175	399,371	34.3%
Services & Charges											
Professional Services	298,250	476,326	1,402,787	278,979	832,200	832,200	832,200	832,200	832,200	(570,587)	-40.7%
Printing & Advertising	1,740	8,433	152,000	150,691	2,000	2,000	2,000	2,000	2,000	(150,000)	-98.7%
Utilities	1,471,181	1,490,503	1,491,000	777,803	1,560,000	1,591,200	1,623,024	1,655,484	1,688,594	69,000	4.6%
Education & Training	-	7,336	96,100	15,405	83,700	83,700	83,700	83,700	83,700	(12,400)	-12.9%
Travel	-	103	20,770	9,877	20,210	20,210	20,210	20,210	20,210	(560)	-2.7%
Repairs & Maintenance	1,046,595	1,196,136	1,624,612	470,787	1,979,567	1,979,567	1,979,567	1,979,567	1,979,567	354,955	21.8%
Interfund Allocations	498,924	565,803	615,096	305,158	527,824	538,380	549,148	560,131	571,333	(87,272)	-14.2%
Debt Service:											
Principal	2,075,982	1,561,126	2,111,293	1,034,204	2,248,777	2,361,460	2,151,779	2,083,917	1,881,271	137,484	6.5%
Interest & Fees	467,552	436,282	378,211	160,129	342,193	277,748	223,881	175,080	127,802	(36,018)	-9.5%
Grants & Subsidies	315,760	316,116	465,938	149,297	525,857	500,000	500,000	500,000	500,000	59,919	12.9%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	676,882	1,100,000	1,500,000	750,000	1,500,000	750,000	750,000	750,000	750,000	-	0.0%
Other Services & Charges	628,093	819,314	2,932,361	326,701	1,036,737	1,050,000	750,000	500,000	250,000	(1,895,624)	-64.6%
Total Services & Charges	7,480,959	7,977,478	12,790,168	4,429,031	10,659,065	9,986,465	9,465,509	9,142,289	8,686,677	(2,131,103)	-16.7%
Capital	260,171	116,276	1,278,322	28,551	314,000	-	-	-	-	(964,322)	-75.4%
Total Expenditures by Type	8,930,423	9,162,939	15,660,371	5,044,924	12,956,679	11,981,975	11,473,328	11,162,848	10,578,321	(2,703,692)	-17.3%
Net Surplus / (Deficit)	(421,367)	45,748	(5,776,400)	(152,356)	(2,623,695)	(1,451,304)	(741,016)	(224,862)	569,453		
Beginning Cash Balance	15,327,002	14,905,635	14,960,014	14,960,014	9,183,614	6,559,919	5,108,615	4,367,600	4,142,738		
Cash Adjustments	(0)	8,631	-	71,600	-	-	-	-	-		
Ending Cash Balance	14,905,635	14,960,014	9,183,614	14,879,259	6,559,919	5,108,615	4,367,600	4,142,738	4,712,191		
Cash Reserves Target	4,465,212	4,581,470	7,830,186	2,522,462	6,478,339	5,990,988	5,736,664	5,581,424	5,289,160		50.00%

Explain Significant Revenue and Expenditure Changes Below:

Overall decrease in spending in 2016 over 2015 due to the end of the Vacant & Abandoned Housing program in 2015. This decreased expenses by approx. \$2 million. Also, 2015 included equipment expenses of approx. \$900,000 which was not required in the 2016 budget. Increases to the expenditures included Façade grants of \$200,000, Bus Shelters of \$180,000 and the LWV Ambassador program of \$150,000. This fund is also used for various vehicle and other leases. Curb & Sidewalk program remains at 2015 level of \$1,500,000.

County Option Income Tax (COIT) - 404

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

Fund is used to account for 0.6% local option income tax charged in St. Joseph County. Distributions are made monthly by State of Indiana based on certified tax levies. Fund used for debt service, certain organization grants and operational subsidies, capital expenditures, information technology and other uses as deemed by the Mayor and Council.

2015 Accomplishments & Outcomes

- Funds used to ensure completion of projects in a timely manner (i.e. Vacant & Abandoned Housing program).
- Continue to earn interest on available cash balance.
- Adequate cash reserves maintained.
- Continued to replace employee computers and equipment.
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2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

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Good Government (GG)

- Maintain fund reserves as the reserves are important for preserving the City credit rating.
- Fund performs within budgetary guidelines.
- Properly account for Local Option Inform Tax received from State.
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Economic Development (ED)

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2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- In recent years, General Fund costs have been transferred to COIT because of limited property tax revenue due to circuit breaker caps.
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County Option Income Tax (COIT) - 404

Fund Summary - Full-Time Employees

<i>Report ONLY Full-Time positions</i>								
Position	2015			2016 Proposed Budget	Forecast			
	2014 Actual	Amended Budget	6/30/2015 Actual		2017	2018	2019	2020
Staffing (Full-Time Employees)								
Non-Bargaining								
Chief Technology Officer	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Chief Innovation Officer	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Business Analyst	-	2.0	1.0	2.0	2.0	2.0	2.0	2.0
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
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Park Nonreverting Capital - 405

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	17,510	39,276	46,000	7,036	58,000	58,000	60,000	60,000	60,000	12,000	26.1%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	1,386	1,083	2,200	1,842	4,000	4,000	4,000	4,000	4,000	1,800	81.8%
Transfers In	209,824	96,819	95,500	-	100,500	100,000	100,000	100,000	100,000	5,000	5.2%
Total Revenue	228,720	137,178	143,700	8,878	162,500	162,000	164,000	164,000	164,000	18,800	13.1%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	104,634	50,075	67,273	27,007	58,000	65,000	65,000	65,000	65,000	(9,273)	-13.8%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	6,500	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	6,850	37,329	50,660	5,928	-	20,000	20,000	20,000	20,000	(50,660)	-100.0%
Total Services & Charges	6,850	43,829	50,660	5,928	-	20,000	20,000	20,000	20,000	(50,660)	-100.0%
Capital	36,730	95,000	75,000	-	131,000	75,000	75,000	75,000	75,000	56,000	74.7%
Total Expenditures by Type	148,214	188,904	192,933	32,935	189,000	160,000	160,000	160,000	160,000	(3,933)	-2.0%
Net Surplus / (Deficit)	80,506	(51,726)	(49,233)	(24,057)	(26,500)	2,000	4,000	4,000	4,000		
Beginning Cash Balance	492,385	572,891	521,465	521,465	472,232	445,732	447,732	451,732	455,732		
Cash Adjustments	0	300	-	2,219	-	-	-	-	-		
Ending Cash Balance	572,891	521,465	472,232	499,627	445,732	447,732	451,732	455,732	459,732		
Cash Reserves Target	29,643	37,781	38,587	6,587	37,800	32,000	32,000	32,000	32,000		20.00%

Explain Significant Revenue and Expenditure Changes Below:

Funding for this fund is through a portion of user fees from various venues and must be dedicated to that particular venue. These are picnic sites at Potawatomi and Rum Village Parks, Forestry, Central Mowing, the East Race Waterway, Howard Park Ice Rink, and the golf courses. Potawatomi Zoo revenues are now retained by the Potawatomi Zoological Society per the memorandum of understanding. Revenues are dependent on attendance at the various locations.

Park Nonreverting Capital - 405

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

Fund accounts for capital improvement projects for park venues, including picnic facilities, forestry, East Race, Howard Park Ice Rink, and City Golf Courses. For 2015, capital for Central Mowing has been accounted for in this fund. Funding provided by user fees collected and deposited directly or in Fund 201 and transferred to this fund.

2015 Accomplishments & Outcomes

- Provide additional revenue for major repairs and equipment for designated facilities and operations

2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

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Good Government (GG)

- Provide additional revenue for major repairs and equipment for designated facilities and operations

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Economic Development (ED)

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Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017	2014	2015	2016
			Long Term Goal	Actual	Estimated	Target
- Elbel Golf Course- Customer Service Index (CSI)	GG	Quality	4.25	3.9	3.9	4.0
- Erskine Golf Course- CSI	GG	Quality	4.0	3.9	3.5	3.75
- Nonreverting Golf Revenue	GG	Outcome	100,000	87,025	87,000	90,000
- East Race Waterway Nonreverting Revenue	GG	Outcome	7,000	5,789	8,000	9,000
- Howard Park Ice Rink Nonreverting Revenue	GG	Outcome	6,000	4,005	6,000	7,000
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-						
-						
-						
-						
-						
-						

Types: output, efficiency, effectiveness, quality, outcome, technology

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- The additional revenue provided by this fund is increasingly more significant due to the dwindling capital provided from the Parks Special Revenue fund due to decreased property tax revenues. Because the revenues in this fund are based on attendance, it is important to offer the public a quality entertainment choice for their dollar.

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Cumulative Capital Development - 406

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	463,331	430,786	450,000	237,380	433,000	430,000	420,000	410,000	400,000	(17,000)	-3.8%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	39,849	38,234	38,000	18,744	37,700	38,000	38,000	38,000	38,000	(300)	-0.8%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	46,055	46,692	52,191	26,096	53,037	54,097	55,179	56,283	57,409	846	1.6%
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	2,913	2,674	2,500	1,587	3,000	3,000	3,000	3,000	3,000	500	20.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	552,148	518,386	542,691	283,807	526,737	525,097	516,179	507,283	498,409	(15,954)	-2.9%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	504	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	566,652	685,082	517,681	347,550	512,847	511,097	502,179	493,283	484,409	(4,834)	-0.9%
Interest & Fees	34,962	37,852	25,010	13,918	13,890	14,000	14,000	14,000	14,000	(11,120)	-44.5%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	602,118	722,934	542,691	361,468	526,737	525,097	516,179	507,283	498,409	(15,954)	-2.9%
Capital											
-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	602,118	722,934	542,691	361,468	526,737	525,097	516,179	507,283	498,409	(15,954)	-2.9%
Net Surplus / (Deficit)	(49,970)	(204,548)	-	(77,661)	(0)	0	0	(0)	(0)		
Beginning Cash Balance	835,769	785,799	581,586	581,586	581,586	581,586	581,586	581,586	581,586		
Cash Adjustments	(1)	335	-	(335)	-	-	-	-	-		
Ending Cash Balance	785,799	581,586	581,586	503,590	581,586	581,586	581,586	581,586	581,586		
Cash Reserves Target	150,530	180,734	135,673	90,367	131,684	131,274	129,045	126,821	124,602		25.00%

Explain Significant Revenue and Expenditure Changes Below:

N/A

Fund Description & Purpose

The Cumulative Capital Development Fund receives property taxes and is used to finance the lease/purchase of police vehicles and related equipment. The property tax rate in the fund is a fixed rate so the property tax revenue received has been declining due to circuit breaker property tax caps. The fund also receives auto excise taxes, commercial vehicle excise taxes and payment in lieu of taxes revenue.

2015 Accomplishments & Outcomes

- Continue to secure competitive lease financing for city vehicles and equipment for local and national leasing companies.
- Minimize the interest rate paid on lease financing.

Cumulative Capital Improvement - 407

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	421,457	417,476	397,000	117,652	410,000	410,000	410,000	260,000	260,000	13,000	3.3%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	25,122	25,083	26,050	418	25,700	25,700	25,700	25,700	25,700	(350)	-1.3%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	446,579	442,559	423,050	118,070	435,700	435,700	435,700	285,700	285,700	12,650	3.0%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	326,250	330,000	339,750	168,750	345,000	356,250	183,750	-	-	5,250	1.5%
Interest & Fees	41,325	39,800	28,125	15,000	20,907	12,657	2,757	-	-	(7,218)	-25.7%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	367,575	369,800	367,875	183,750	365,907	368,907	186,507	-	-	(1,968)	-0.5%
Capital											
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	367,575	369,800	367,875	183,750	365,907	368,907	186,507	-	-	(1,968)	-0.5%
Net Surplus / (Deficit)	79,004	72,759	55,175	(65,680)	69,793	66,793	249,193	285,700	285,700		
Beginning Cash Balance	97,720	176,724	249,627	249,627	304,802	374,595	441,388	690,581	976,281		
Cash Adjustments	(1)	144	-	(144)	-	-	-	-	-		
Ending Cash Balance	176,724	249,627	304,802	183,803	374,595	441,388	690,581	976,281	1,261,981		
Cash Reserves Target	91,894	92,450	91,969	45,938	91,477	92,227	46,627	-	-		25.00%

Explain Significant Revenue and Expenditure Changes Below:

No significant changes are anticipated for 2016.

Fund Description & Purpose

This fund is used to account for state cigarette tax distribution revenue, hotel/motel tax and South Bend School Corporation contractual revenue used for Century Center related debt service. The Century Center Bond will be paid off in 2018. The Hotel/Motel tax dollars will then be used to pay for the Century Center Energy Savings Bond that was issued in 2015.

Economic Development Income Tax (EDIT) - 408

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	8,177,352	8,796,821	8,981,877	4,490,939	9,594,602	9,882,440	10,178,913	10,484,281	10,798,809	612,725	6.8%
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	150,000	-	150,000	150,000	150,000	150,000	150,000	150,000	150,000	-	0.0%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	354,660	354,660	354,660	354,660	354,660	354,660	354,660	354,660	354,660	-	0.0%
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	103,065	58,457	63,100	34,286	60,000	60,000	60,000	62,000	62,000	(3,100)	-4.9%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	8,785,077	9,209,938	9,549,637	5,029,885	10,159,262	10,447,100	10,743,573	11,050,941	11,365,469	609,625	6.4%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	279,632	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	116,235	-	-	-	-	-	-	-	-	-
Total Personnel	-	395,867	-	-	-	-	-	-	-	-	-
Supplies											
Services & Charges											
Professional Services	60,787	79,892	54,001	5,374	-	-	-	-	-	(54,001)	-100.0%
Printing & Advertising	24,098	20,947	15,754	10,452	-	-	-	-	-	(15,754)	-100.0%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	741,522	280,732	448,192	331,877	75,000	75,000	75,000	75,000	75,000	(373,192)	-83.3%
Interfund Allocations	816	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	1,610,000	1,266,581	1,477,202	390,000	1,045,000	774,184	340,635	353,538	361,441	(432,202)	-29.3%
Interest & Fees	304,214	245,520	299,721	48,568	229,662	260,344	239,439	230,436	221,151	(70,059)	-23.4%
Grants & Subsidies	444,126	633,500	755,308	266,100	883,750	800,000	800,000	800,000	800,000	128,442	17.0%
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	4,417,519	5,862,101	6,483,782	2,576,105	6,483,782	6,500,000	6,500,000	6,500,000	6,500,000	-	0.0%
Other Services & Charges	324,279	910,737	595,789	145,019	1,535,490	1,500,000	1,500,000	1,500,000	1,500,000	939,701	157.7%
Total Services & Charges	7,927,361	9,300,010	10,129,749	3,773,495	10,252,684	9,909,528	9,455,074	9,458,974	9,457,592	122,935	1.2%
Capital	-	185,964	4,000	3,200	197,500	-	-	-	-	193,500	4837.5%
Total Expenditures by Type	7,927,361	9,881,841	10,133,749	3,776,695	10,450,184	9,909,528	9,455,074	9,458,974	9,457,592	316,435	3.1%
Net Surplus / (Deficit)	857,716	(671,903)	(584,112)	1,253,190	(290,922)	537,572	1,288,499	1,591,967	1,907,877		
Beginning Cash Balance	9,984,411	10,842,128	10,176,142	10,176,142	9,592,030	9,301,108	9,838,680	11,127,179	12,719,146		
Cash Adjustments	1	5,917	-	(5,919)	-	-	-	-	-		
Ending Cash Balance	10,842,128	10,176,142	9,592,030	11,423,414	9,301,108	9,838,680	11,127,179	12,719,146	14,627,023		
Cash Reserves Target	3,963,681	4,940,921	5,066,875	1,888,348	5,225,092	4,954,764	4,727,537	4,729,487	4,728,796		50.00%

Explain Significant Revenue and Expenditure Changes Below:

Major changes for 2016 include the addition of the Parks Bond which are funded through EDIT. In 2017, the current CEDIT Bond with annual debt service payments of approx. \$880,000 per year will be paid off, therefore, a large decrease in the debt service expenditures is expected. In 2016, increases were made for Vacant & Abandoned upkeep/land purchases/grants (\$1,088,000). EDIT is used to assist in the funding of Department of Community Investment operating expenses (\$1,967,638), Department of Code Enforcement operating expenses (\$2,033,776), Animal Care and Control operating expenses (\$629,368), and Street Department operating expenses and paving costs (\$1,853,000). None of these operating expense items changed significantly from 2015 to 2016.

Economic Development Income Tax (EDIT) - 408

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

Fund is used to account for 0.4% local option income tax revenue. Distributions are made monthly from the State of Indiana based on certified tax levies. Fund used for debt service, economic development, capital expenditures benefitting economic development, street department operations, grants/subsidies and general infrastructure maintenance.

2015 Accomplishments & Outcomes

- Continue to earn interest on invested cash balance.
- Funds used for debt service payments made in timely manner.
- Adequate cash reserves maintained.
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2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

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Good Government (GG)

- Successfully collect and account for local option income tax distributed by the County on a monthly basis.
- Fund performs within budgetary guidelines.
- Maintain cash reserves in excess of City target reserve policy of 50% of annual expenditures (fund reserves reviewed by bond rating agencies and the source of repayment for certain bonds).
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Economic Development (ED)

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Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017	2014	2015	2016
			Long Term Goal	Actual	Estimated	Target
- Maintain Cash Reserves	GG	Output	\$5,000,000	\$10,176,142	\$9,759,070	\$5,100,000
- Interest Earned	GG	Output	\$62,000	\$25,527	\$50,000	\$60,000
- Cash Reserves % of Expenditures	GG	Output	>50%	98%	100%	>50%
- Debt Service Paid/% Paid on Time	GG	Output	4/100%	4/100%	4/100%	4/100%
-						
-						
-						
-						
-						

Types: output, efficiency, effectiveness, quality, outcome, technology

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

-
-
-
-
-

Urban Development Action Grants (UDAG) - 410

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	3,833	78	1,040,436	242,092	169,827	104,225	132,618	140,083	130,658	(870,609)	-83.7%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	3,833	78	1,040,436	242,092	169,827	104,225	132,618	140,083	130,658	(870,609)	-83.7%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	438,203	146,068	238,173	126,143	132,619	140,083	130,659	(200,030)	-45.6%
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	438,203	146,068	238,173	126,143	132,619	140,083	130,659	(200,030)	-45.6%
Capital											
-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	-	-	438,203	146,068	238,173	126,143	132,619	140,083	130,659	(200,030)	-45.6%
Net Surplus / (Deficit)	3,833	78	602,233	96,024	(68,346)	(21,918)	(1)	(0)	(1)		
Beginning Cash Balance	23,753	27,587	27,681	27,681	629,914	561,568	539,650	539,649	539,649		
Cash Adjustments	1	16	-	(16)	-	-	-	-	-		
Ending Cash Balance	27,587	27,681	629,914	123,689	561,568	539,650	539,649	539,649	539,648		
Cash Reserves Target	-	-	87,641	29,214	47,635	25,229	26,524	28,017	26,132		20.00%

Explain Significant Revenue and Expenditure Changes Below:

This fund is used to account for economic development expenditures which are financed by federal grants and loan repayments. BDC payback was deferred until April 2015. Due to deferral, investment interest income was reduced. Revenues come from BDC's payback of initial loan fund capitalization. Expenditures are made to reimburse COTT for costs in renovation of the Doubletree garage.

Fund Description & Purpose

This fund is used to account for economic development expenditures which are financed by federal grants and loan repayments.

Major Moves - 412

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	500,882	536,455	813,687	380,132	1,509,366	1,487,407	1,153,178	1,153,178	686,247	695,679	85.5%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	500,882	536,455	813,687	380,132	1,509,366	1,487,407	1,153,178	1,153,178	686,247	695,679	85.5%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	750,000	750,000	750,000	750,000	750,000	750,000	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	750,000	750,000	750,000	750,000	750,000	750,000	-
Capital	1,253,681	4,038,690	3,096,061	1,082,033	840,000	500,000	475,000	475,000	475,000	(2,256,061)	-72.9%
Total Expenditures by Type	1,253,681	4,038,690	3,096,061	1,082,033	1,590,000	1,250,000	1,225,000	1,225,000	1,225,000	(1,506,061)	-48.6%
Net Surplus / (Deficit)	(752,799)	(3,502,235)	(2,282,374)	(701,901)	(80,634)	237,407	(71,822)	(71,822)	(538,753)		
Beginning Cash Balance	7,896,696	7,143,898	3,643,765	3,643,765	1,361,391	1,280,757	1,518,164	1,446,342	1,374,520		
Cash Adjustments	1	2,102	-	(2,102)	-	-	-	-	-		
Ending Cash Balance	7,143,898	3,643,765	1,361,391	2,939,762	1,280,757	1,518,164	1,446,342	1,374,520	835,767		
Cash Reserves Target	250,736	807,738	619,212	216,407	318,000	250,000	245,000	245,000	245,000		20.00%

Explain Significant Revenue and Expenditure Changes Below:

2015 included several roundabout projects which were not included for 2016. Refer to Capital page for detail on the expected projects for 2016. This fund will also be used to pay for repairs & maintenance of the city's parking garages--\$750,000 each in years 2016 and 2017. These expenditures will be repaid to the fund from the Garages fund (Fund 601) through 2022.

Fund Description & Purpose

Fund accounts for proceeds of one-time State of Indiana Toll Road Lease distribution of \$12,823,151 received in 2006. The City has utilized this money to make loans to certain economic development projects to be repaid from tax increment financing revenue and other important infrastructure projects.

Morris PAC Improvement - 416

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	100,535	79,779	100,000	33,091	100,000	110,000	112,500	115,000.00	117,500	-	0.0%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	1,412	1,353	1,500	1,756	2,000	2,100	2,200	2,300	2,400	500	33.3%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	101,947	81,132	101,500	34,847	102,000	112,100	114,700	117,300	119,900	500	0.5%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	13,632	9,583	30,210	11,225	25,000	20,000	20,000	20,000.00	10,000	(5,210)	-17.2%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	4,741	5,056	40,038	16,473	39,000	30,000	30,000	20,000	15,000.00	(1,038)	-2.6%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	7,204	7,883	-	-	-	-	-	-	-	-	-
Total Services & Charges	11,945	12,939	40,038	16,473	39,000	30,000	30,000	20,000	15,000	(1,038)	-2.6%
Capital	15,828	-	-	-	-	20,000	15,000	30,000	50,000	-	-
Total Expenditures by Type	41,405	22,522	70,248	27,698	64,000	70,000	65,000	70,000	75,000	(6,248)	-8.9%
Net Surplus / (Deficit)	60,542	58,610	31,252	7,149	38,000	42,100	49,700	47,300	44,900		
Beginning Cash Balance	396,268	456,810	515,718	515,718	546,970	584,970	627,070	676,770	724,070		
Cash Adjustments	0	298	-	(298)	-	-	-	-	-		
Ending Cash Balance	456,810	515,718	546,970	522,569	584,970	627,070	676,770	724,070	768,970		
Cash Reserves Target	8,281	4,504	14,050	5,540	12,800	14,000	13,000	14,000	15,000		20.00%

Explain Significant Revenue and Expenditure Changes Below:

During the 2016 calendar year, we expect an increased number of events due to the 2016-2017 Broadway Theater League season (Wicked with 16 performances).

Morris PAC Improvement - 416

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

This fund was established for the purpose of renovating, remodeling, or, otherwise improving the facilities and / or services to the patrons of the Morris Performing Arts Center. Funds are received from a per ticket surcharge included on every sold ticket.

2015 Accomplishments & Outcomes

- Audio upgrades were completed
- Stage Curtain track replaced
- Stage Fire Curtain upgraded
-
-
-
-
-
-

Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017	2014	2015	2016
			Long Term Goal	Actual	Estimated	Target
- Surcharge Collected	GG	Outcome	\$110,000	\$79,779	\$100,000	\$100,000
-						
-						
-						
-						
-						
-						
-						
-						

Types: output, efficiency, effectiveness, quality, outcome, technology

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- One of the challenges of attracting more acts / performances depends on our marketability and availability of house equipment to be up to date.
-
-
-

West Washington TIF - 422

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	493,608	580,987	420,000	195,866	420,000	420,000	420,000	420,000	420,000	-	0.0%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	1,435	1,812	9,800	3,956	4,000	4,000	4,000	4,000	4,000	(5,800)	-59.2%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	495,043	582,799	429,800	199,822	424,000	424,000	424,000	424,000	424,000	(5,800)	-1.3%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
Services & Charges											
Professional Services	1,168	319	30,600	30,294	26,000	-	-	-	-	(4,600)	-15.0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	1,140	(307)	-	-	-	-	-	-	-	-	-
Total Services & Charges	2,308	12	30,600	30,294	26,000	-	-	-	-	(4,600)	-15.0%
Capital	331,502	-	730,300	-	1,074,000	424,000	424,000	424,000	424,000	343,700	47.1%
Total Expenditures by Type	333,810	12	760,900	30,294	1,100,000	424,000	424,000	424,000	424,000	339,100	44.6%
Net Surplus / (Deficit)	161,233	582,787	(331,100)	169,528	(676,000)	-	-	-	-		
Beginning Cash Balance	451,729	612,962	1,196,440	1,196,440	865,340	189,340	189,340	189,340	189,340		
Cash Adjustments	0	691	-	(691)	-	-	-	-	-		
Ending Cash Balance	612,962	1,196,440	865,340	1,365,277	189,340	189,340	189,340	189,340	189,340		
Cash Reserves Target	83,453	3	190,225	7,574	169,000	106,000	106,000	106,000	106,000		25.00%

Explain Significant Revenue and Expenditure Changes Below:

Expect Cemetery contracts to be let later in 2015 with additional work in 2016 and beyond as area improvements are made.

Fund Description & Purpose

To account for expenditures for improvements in the West Washington Tax Incremental Financing (TIF) Area. Financing is provided by property tax proceeds in excess of those attributable to the assessed valuation of the properties in the district before declaration of the TIF.

Leighton Plaza TIF - 425

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	159,290	165,150	190,423	87,443	172,003	175,000	175,000	175,000	177,000	(18,420)	-9.7%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	159,290	165,150	190,423	87,443	172,003	175,000	175,000	175,000	177,000	(18,420)	-9.7%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	10,466	4,547	8,250	4,221	8,742	8,800	8,800	8,800	8,800	492	6.0%
Services & Charges											
Professional Services	3,840	4,298	7,000	5,002	7,000	7,000	7,000	7,000	7,000	-	0.0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	7,087	5,801	4,452	2,223	6,192	4,500	4,500	4,500	4,500	1,740	39.1%
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	58,381	53,745	85,150	37,839	85,834	60,000	60,000	60,000	60,000	684	0.8%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	35,533	37,878	49,864	21,135	52,638	50,000	50,000	50,000	50,000	2,774	5.6%
Total Services & Charges	104,841	101,722	146,466	66,199	151,664	121,500	121,500	121,500	121,500	5,198	3.5%
Capital	6,309	19,423	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	121,616	125,692	154,716	70,420	160,406	130,300	130,300	130,300	130,300	5,690	3.7%
Net Surplus / (Deficit)	37,674	39,458	35,707	17,023	11,597	44,700	44,700	44,700	46,700		
Beginning Cash Balance	95,395	133,067	172,578	172,578	208,285	219,882	264,582	309,282	353,982		
Cash Adjustments	(2)	53	-	(53)	-	-	-	-	-		
Ending Cash Balance	133,067	172,578	208,285	189,548	219,882	264,582	309,282	353,982	400,682		
Cash Reserves Target	24,323	25,138	30,943	14,084	32,081	26,060	26,060	26,060	26,060		20.00%

Explain Significant Revenue and Expenditure Changes Below:

One space is vacant, so will need to fit suitable new tenant.

Fund Description & Purpose

Upkeep and management of the Michigan Street Shops, Leighton Plaza, and Wayne Street Retail Space in downtown.

River East TIF (Northeast Development) - 429

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	841,627	1,568,240	2,342,330	1,391,012	2,750,000	3,000,000	3,000,000	3,000,000	3,000,000	407,670	17.4%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	8,057	8,751	56,357	37,987	7,000	7,000	7,000	7,000	7,000	(49,357)	-87.6%
Transfers In	-	-	1,430,966	1,430,965	-	-	-	-	-	(1,430,966)	-100.0%
Total Revenue	849,684	1,576,991	3,829,653	2,859,964	2,757,000	3,007,000	3,007,000	3,007,000	3,007,000	(1,072,653)	-28.0%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	35,717	29,175	126,044	62,529	570,000	476,500	422,500	637,500	637,500	443,956	352.2%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	24,800	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	60,517	29,175	126,044	62,529	570,000	476,500	422,500	637,500	637,500	443,956	352.2%
Capital	-	126	7,113,480	83,018	3,230,000	2,358,500	2,412,500	2,187,500	2,187,500	(3,883,480)	-54.6%
Total Expenditures by Type	60,517	29,301	7,239,524	145,547	3,800,000	2,835,000	2,835,000	2,825,000	2,825,000	(3,439,524)	-47.5%
Net Surplus / (Deficit)	789,167	1,547,690	(3,409,871)	2,714,417	(1,043,000)	172,000	172,000	182,000	182,000		
Beginning Cash Balance	2,219,623	3,008,791	4,559,110	4,559,110	1,149,239	106,239	278,239	450,239	632,239		
Cash Adjustments	1	2,630	-	(2,630)	-	-	-	-	-		
Ending Cash Balance	3,008,791	4,559,110	1,149,239	7,270,898	106,239	278,239	450,239	632,239	814,239		
Cash Reserves Target	15,129	7,325	1,809,881	36,387	950,000	708,750	708,750	706,250	706,250		25.00%

Explain Significant Revenue and Expenditure Changes Below:

Due to TIF re-allocation of 2014, the boundaries for this TIF have increased, which means we expect to see an increase in TIF revenues in 2015 and beyond.

Fund Description & Purpose

To account for expenditures for public improvements in the River East Tax Incremental Financing (TIF) area. TIF revenue is derived from property tax proceeds in excess of those attributable to the assessed valuation of the properties in the district before declaration of the TIF.

Southside TIF #1 - 430

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	2,404,416	2,379,212	2,400,000	1,298,974	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	-	0.0%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	17,222	9,600	35,750	15,329	10,000	10,000	10,000	10,000	10,000	(25,750)	-72.0%
Transfers In	-	-	-	-	-	1,412,735	-	-	-	-	-
Total Revenue	2,421,638	2,388,812	2,435,750	1,314,303	2,410,000	3,822,735	2,410,000	2,410,000	2,410,000	(25,750)	-1.1%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	552,512	236,626	669,885	157,433	240,000	204,750	361,500	602,500	602,500	(429,885)	-64.2%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	675	8,500	-	-	-	-	-	-	-	-	-
Total Services & Charges	553,187	245,126	669,885	157,433	240,000	204,750	361,500	602,500	602,500	(429,885)	-64.2%
Capital	3,823,581	626,042	2,172,650	451,132	5,860,000	3,295,250	2,048,500	1,807,500	1,807,500	3,687,350	169.7%
Total Expenditures by Type	4,376,768	871,168	2,842,535	608,565	6,100,000	3,500,000	2,410,000	2,410,000	2,410,000	3,257,465	114.6%
Net Surplus / (Deficit)	(1,955,130)	1,517,644	(406,785)	705,738	(3,690,000)	322,735	-	-	-		
Beginning Cash Balance	5,394,777	3,439,648	4,960,153	4,960,153	4,553,368	863,368	1,186,103	1,186,103	1,186,103		
Cash Adjustments	1	2,861	-	(2,862)	-	-	-	-	-		
Ending Cash Balance	3,439,648	4,960,153	4,553,368	5,663,029	863,368	1,186,103	1,186,103	1,186,103	1,186,103		
Cash Reserves Target	1,094,192	217,792	710,634	152,141	1,525,000	875,000	602,500	602,500	602,500		25.00%

Explain Significant Revenue and Expenditure Changes Below:

Expect to fund Chippewa Roundabout in 2016.

Fund Description & Purpose

To account for expenditures for improvements in the SouthSide Development Tax Incremental Financing (TIF) area #1. TIF revenue is derived from property tax proceeds in excess of those attributable to the assessed valuation of the properties in the district before declaration of the TIF.

Erskine Village TIF - 432

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	1,311,129	9,175	11,500	11,490	-	-	-	-	-	(11,500)	-100.0%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	18,842	17,145	25,000	18,951	25,000	-	-	-	-	-	0.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	1,329,971	26,320	36,500	30,441	25,000	-	-	-	-	(11,500)	-31.5%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
Services & Charges											
Professional Services	1,157	656	1,000	-	1,000	-	-	-	-	-	0.0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	195,000	210,000	220,000	220,000	235,000	3,800,000	-	-	-	15,000	6.8%
Interest & Fees	293,848	281,495	268,380	137,545	254,503	161,668	-	-	-	(13,877)	-5.2%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	1,412,735	-	-	-	-	-
Other Services & Charges	-	-	202,000	201,724	-	-	-	-	-	(202,000)	-100.0%
Total Services & Charges	490,005	492,151	691,380	559,269	490,503	5,374,403	-	-	-	(200,877)	-29.1%
Capital											
Total Expenditures by Type	490,005	492,151	691,380	559,269	490,503	5,374,403	-	-	-	(200,877)	-29.1%
Net Surplus / (Deficit)	839,966	(465,831)	(654,880)	(528,828)	(465,503)	(5,374,403)	-	-	-		
Beginning Cash Balance	5,567,627	6,968,686	6,506,286	6,506,286	5,851,406	5,385,903	11,500	11,500	11,500		
Cash Adjustments	561,093	3,431	-	(3,431)	-	-	-	-	-		
Ending Cash Balance	6,968,686	6,506,286	5,851,406	5,974,027	5,385,903	11,500	11,500	11,500	11,500		
Cash Reserves Target	122,501	123,038	172,845	139,817	122,626	1,343,601	-	-	-		25.00%

Explain Significant Revenue and Expenditure Changes Below:

Only expenditures relate to paying debt service on outstanding bonds. 2015 Other Services & Charges expenditure was refund to County to reimburse them for refund required from successful appeal(s) for taxpayers in this TIF area. Anticipate payoff of bond February 1, 2017 which is the earliest date allowed under terms of the bond. There will be a \$38,000 penalty for early pay-off but that is much less than the \$1.4M in interest costs which would be paid out over 10 years remaining on original amortization schedule. Once bond is paid off, expect to transfer funds to South Side TIF #1 (Fund 430) and close this fund.

Fund Description & Purpose

To account for revenues and expenditures for the South Side Development Area #3 (Erskine Village).

Redevelopment General Fund - 433

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	104	45	252	34	152	-	-	-	-	(100)	-39.7%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	104	45	252	34	152	-	-	-	-	(100)	-39.7%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
Services & Charges											
Professional Services	5,798	15,703	6,000	-	4,500	-	-	-	-	(1,500)	-25.0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	5,798	15,703	6,000	-	4,500	-	-	-	-	(1,500)	-25.0%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	5,798	15,703	6,000	-	4,500	-	-	-	-	(1,500)	-25.0%
Net Surplus / (Deficit)	(5,694)	(15,658)	(5,748)	34	(4,348)	-	-	-	-		
Beginning Cash Balance	31,443	25,749	10,096	10,096	4,348	(0)	(0)	(0)	(0)		
Cash Adjustments	(1)	5	-	(6)	-	-	-	-	-		
Ending Cash Balance	25,749	10,096	4,348	10,124	(0)	(0)	(0)	(0)	(0)		
Cash Reserves Target	1,160	3,141	1,200	-	900	-	-	-	-		20.00%

Explain Significant Revenue and Expenditure Changes Below:

Fund available to cover general administrative expenses not covered by project budgets. No additional revenue expected, 2016 may be last year for the fund.

Fund Description & Purpose

Fund used to account for eligible redevelopment activities.

Community Revitalization Enhancement District (CRED) - 434

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	244,481	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	418	301	450	168	-	-	-	-	-	(450)	-100.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	244,899	301	450	168	-	-	-	-	-	(450)	-100.0%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	385,000	-	180,000	-	-	-	-	-	-	(180,000)	-100.0%
Interest & Fees	73,949	-	7,794	3,897	-	-	-	-	-	(7,794)	-100.0%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	462,206	-	-	-	-	-	-	(462,206)	-100.0%
Total Services & Charges	458,949	-	650,000	3,897	-	-	-	-	-	(650,000)	-100.0%
Capital											
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	458,949	-	650,000	3,897	-	-	-	-	-	(650,000)	-100.0%
Net Surplus / (Deficit)	(214,050)	301	(649,550)	(3,729)	-	-	-	-	-	-	-
Beginning Cash Balance	223,587	9,537	9,838	9,838	10,138	10,138	10,138	10,138	10,138	-	-
Cash Adjustments	0	(0)	649,850	0	-	-	-	-	-	-	-
Ending Cash Balance	9,537	9,838	10,138	6,109	10,138	10,138	10,138	10,138	10,138	-	-
Cash Reserves Target	114,737	-	162,500	974	-	-	-	-	-	-	25.00%

Explain Significant Revenue and Expenditure Changes Below:

Final payment, if any, from CRED expected in late 2015, at which point, we will reimburse COIT to the extent possible. No additional revenues expected in 2016. Fund will likely be closed sometime in 2016.

Fund Description & Purpose

CRED funds committed to repay Federal Section 108 loan each year through 2015.

Douglas Road TIF - 435

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	323,939	321,895	320,000	163,944	320,000	320,000	-	-	-	-	0.0%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	454	557	750	333	750	750	-	-	-	-	0.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	324,393	322,452	320,750	164,277	320,750	320,750	-	-	-	-	0.0%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	257	160	4,200	-	8,812	-	-	-	-	4,612	109.8%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	122,481	333,681	298,161	146,278	313,280	322,240	-	-	-	15,119	5.1%
Interest & Fees	67,980	61,780	43,028	23,342	27,908	12,049	-	-	-	(15,120)	-35.1%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	190,718	395,621	345,389	169,620	350,000	334,289	-	-	-	4,611	1.3%
Capital											
-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	190,718	395,621	345,389	169,620	350,000	334,289	-	-	-	4,611	1.3%
Net Surplus / (Deficit)	133,675	(73,169)	(24,639)	(5,343)	(29,250)	(13,539)	-	-	-	-	-
Beginning Cash Balance	160,926	294,600	221,558	221,558	196,919	167,669	154,130	154,130	154,130	-	-
Cash Adjustments	(0)	127	-	(128)	-	-	-	-	-	-	-
Ending Cash Balance	294,600	221,558	196,919	216,087	167,669	154,130	154,130	154,130	154,130	-	-
Cash Reserves Target	47,680	98,905	86,347	42,405	87,500	83,572	-	-	-	-	25.00%

Explain Significant Revenue and Expenditure Changes Below:

Accelerating reimbursements to Major Moves (Fund 412) to facilitate payoff in 2017. After that time, fund can be closed unless additional needs are identified.

Fund Description & Purpose

To account for expenditures for improvements in the Douglas Road Tax Incremental Financing (TIF) area. TIF revenue is derived from property tax proceeds in excess of those attributable to the assessed valuation of the properties in the area before declaration of the TIF.

River East Residential TIF (Northeast Residential) - 436

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	2,262,765	2,725,909	2,599,000	1,663,572	2,948,923	3,298,403	3,493,518	3,688,633	3,688,633	349,923	13.5%
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	8,423	2,396	216,000	1,571	213,499	2,500	2,500	2,500	2,500	(2,501)	-1.2%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	2,271,188	2,728,305	2,815,000	1,665,143	3,162,422	3,300,903	3,496,018	3,691,133	3,691,133	347,422	12.3%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	1,370	-	-	-	2,818	-	-	-	-	2,818	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	1,103,652	1,278,190	1,379,628	680,767	1,437,274	1,490,504	1,569,347	1,658,833	1,653,549	57,646	4.2%
Interest & Fees	2,113,398	2,084,117	2,046,004	1,030,822	1,989,908	1,934,177	1,854,833	1,767,348	1,653,387	(56,096)	-2.7%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	3,218,420	3,362,307	3,425,632	1,711,589	3,430,000	3,424,681	3,424,180	3,426,181	3,306,936	4,368	0.1%
Capital	-	214,573	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	3,218,420	3,576,880	3,425,632	1,711,589	3,430,000	3,424,681	3,424,180	3,426,181	3,306,936	4,368	0.1%
Net Surplus / (Deficit)	(947,232)	(848,575)	(610,632)	(46,446)	(267,578)	(123,778)	71,838	264,952	384,197		
Beginning Cash Balance	3,501,311	2,554,079	1,706,488	1,706,488	1,095,856	828,278	704,500	776,338	1,041,290		
Cash Adjustments	(0)	984	-	(984)	-	-	-	-	-		
Ending Cash Balance	2,554,079	1,706,488	1,095,856	1,659,058	828,278	704,500	776,338	1,041,290	1,425,487		
Cash Reserves Target	804,605	894,220	856,408	427,897	857,500	856,170	856,045	856,545	826,734		25.00%

Explain Significant Revenue and Expenditure Changes Below:

Working with Controller's office to refinance the outstanding Eddy Street Commons bond. Current interest rate is 5.8% hoping to refinance at about 3.4%. Savings projected to be about \$235,000 annually, with total \$4.2M over life of the bond.

Fund Description & Purpose

To account for expenditures for improvements in the River East Residential Tax Incremental Financing area #2 (Residential). TIF revenue is derived from property tax proceeds in excess of those attributable to the assessed valuation of the properties in the area before declaration of the TIF. This fund generally only covers debt service for Eddy Street Bond and reimbursement of Major Moves expenditures for the original Eddy Street Commons project.

Certified Technology Park TIF - 439

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	2,859,027	1,328,182	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	7,207	9,783	33,904	16,621	14,637	-	-	-	-	(19,267)	-56.8%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	2,866,234	1,337,965	33,904	16,621	14,637	-	-	-	-	(19,267)	-56.8%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	64	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	64	-	-	-	-	-	-	-
Capital	-	-	5,000,000	794,759	2,550,000	-	-	-	-	(2,450,000)	-49.0%
Total Expenditures by Type	-	-	5,000,000	794,823	2,550,000	-	-	-	-	(2,450,000)	-49.0%
Net Surplus / (Deficit)	2,866,234	1,337,965	(4,966,096)	(778,202)	(2,535,363)	-	-	-	-		
Beginning Cash Balance	816,362	3,682,595	5,023,459	5,023,459	2,535,363	0	0	0	0		
Cash Adjustments	(0)	2,899	2,478,000	(2,898)	-	-	-	-	-		
Ending Cash Balance	3,682,595	5,023,459	2,535,363	4,242,359	0	0	0	0	0		
Cash Reserves Target	-	-	1,000,000	158,965	510,000	-	-	-	-		20.00%

Explain Significant Revenue and Expenditure Changes Below:

Funding came from State program with cap of \$5M. Once all cash is used, fund can be closed. Expect funds collected will be substantially used in 2015. Remaining cash to be used in 2016 and fund can be closed.

Fund Description & Purpose

To account for funds derived under State program which collects sales and use taxes and distributes to local government. Funds can be used for activities in Innovation Park and Ignition Park.

Palais Historic Preservation - 450

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	15,346	9,607	16,000	5,224	17,000	17,340	17,687	18,041	18,401.35	1,000	6.3%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	215	159	150	222	300	306	312	318	324.73	150	100.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	15,561	9,766	16,150	5,446	17,300	17,646	17,999	18,359	18,726	1,150	7.1%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	20,470	-	16,150	-	-	-	-	-	-	(16,150)	-100.0%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	20,470	-	16,150	-	-	-	-	-	-	(16,150)	-100.0%
Capital											
Total Expenditures by Type	20,470	-	16,150	-	-	-	-	-	-	(16,150)	-100.0%
Net Surplus / (Deficit)	(4,909)	9,766	-	5,446	17,300	17,646	17,999	18,359	18,726		
Beginning Cash Balance	58,304	53,395	63,198	63,198	63,198	80,498	98,144	116,143	134,501		
Cash Adjustments	0	36	-	(37)	-	-	-	-	-		
Ending Cash Balance	53,395	63,198	63,198	68,607	80,498	98,144	116,143	134,501	153,228		
Cash Reserves Target	4,094	-	3,230	-	-	-	-	-	-		20.00%

Explain Significant Revenue and Expenditure Changes Below:

We are not projecting any unexpected Historic Preservation repairs in the near future.

Fund Description & Purpose

The Palais Royale Historic Preservation Fund was established as a separate non-reverting fund to receive monies from a 2% charge assessed on all services provided in connection with the use and rental of the Palais Royale facilities, and to receive monies from donations to the Palais Royale. All sums so collected and deposited in this fund are to be used for the sole purpose of assisting with the continued historic preservation, maintenance and repair of the Palais Royale and related facilities.

Airport Urban Enterprise Zone - 454

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	1,289	1,069	2,800	1,284	1,500	1,500	1,500	1,500	1,500	(1,300)	-46.4%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	1,289	1,069	2,800	1,284	1,500	1,500	1,500	1,500	1,500	(1,300)	-46.4%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	50,000	-	-	-	-	50,000	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	50,000	-	-	-	-	50,000	-
Capital											
Total Expenditures by Type	-	-	-	-	50,000	-	-	-	-	50,000	-
Net Surplus / (Deficit)	1,289	1,069	2,800	1,284	(48,500)	1,500	1,500	1,500	1,500		
Beginning Cash Balance	375,082	376,372	377,659	377,659	380,459	331,959	333,459	334,959	336,459		
Cash Adjustments	0	218	-	(218)	-	-	-	-	-		
Ending Cash Balance	376,372	377,659	380,459	378,724	331,959	333,459	334,959	336,459	337,959		
Cash Reserves Target	-	-	-	-	10,000	-	-	-	-		20.00%

Explain Significant Revenue and Expenditure Changes Below:

Unclear if this fund will receive any additional revenue (other than interest) as it was tied to personal property of former AJ Wright Building.

Fund Description & Purpose

To account for expenditures for improvements in the Zone area, financed by property taxes on qualifying properties in the Zone.

Consolidated Building Department - 600

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	1,600	-	-	-	-	-	-	-	-	-
Charges for Services	951,275	1,185,673	1,620,982	897,740	1,498,400	1,524,820	1,551,768	1,579,256	1,607,293	(122,582)	-7.6%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	193,455	265,320	40,592	190,000	190,000	190,000	190,000	190,000	(75,320)	-28.4%
Donations	-	7,919	350	405	8,000	8,000	8,000	8,000	8,000	7,650	2185.7%
Other Income	2,954	15,177	27,217	19,839	21,500	21,500	21,500	21,500	21,500	(5,717)	-21.0%
Transfers In	-	2,306,560	2,663,144	665,786	2,663,144	2,838,970	2,967,335	3,099,847	3,229,655	-	0.0%
Total Revenue	954,229	3,710,384	4,577,013	1,624,362	4,381,044	4,583,290	4,738,603	4,898,603	5,056,448	(195,969)	-4.3%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	635,558	1,282,018	1,684,568	748,653	1,895,548	1,933,460	1,972,129	2,011,571	2,051,802	210,980	12.5%
Fringe Benefits	228,432	487,144	769,570	335,494	966,952	1,010,922	1,053,561	1,098,950	1,147,314	197,382	25.6%
Total Personnel	863,990	1,769,162	2,454,138	1,084,147	2,862,500	2,944,382	3,025,690	3,110,521	3,199,116	408,362	16.6%
Supplies	37,677	150,060	166,483	61,376	155,658	160,550	165,631	170,905	176,382	(10,825)	-6.5%
Services & Charges											
Professional Services	13,809	117,249	170,883	48,557	90,568	92,560	94,601	96,689	98,832	(80,315)	-47.0%
Printing & Advertising	108	17,477	25,707	7,074	18,800	19,176	19,560	19,951	20,349	(6,907)	-26.9%
Utilities	-	22,898	28,403	11,782	24,100	24,582	25,074	25,575	26,087	(4,303)	-15.1%
Education & Training	2,269	5,236	17,183	6,198	15,978	16,297	16,623	16,955	17,295	(1,205)	-7.0%
Travel	2,480	1,364	5,572	1,486	5,550	5,661	5,774	5,889	6,008	(22)	-0.4%
Repairs & Maintenance	28,127	758,824	888,109	186,922	438,080	472,238	496,082	516,004	536,325	(450,029)	-50.7%
Interfund Allocations	34,428	135,093	155,305	51,233	322,636	329,089	335,671	342,384	349,232	167,331	107.7%
Debt Service:											
Principal	13,911	17,992	28,965	9,938	43,626	59,060	84,179	113,851	137,367	14,661	50.6%
Interest & Fees	832	1,049	2,565	542	2,839	3,479	4,540	5,553	5,805	274	10.7%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	8,705	132,041	222,088	54,716	327,249	333,794	340,470	347,279	354,224	105,161	47.4%
Total Services & Charges	104,669	1,209,223	1,544,780	378,448	1,289,426	1,355,935	1,422,573	1,490,132	1,551,524	(255,354)	-16.5%
Capital	-	-	40,000	-	-	-	-	-	-	(40,000)	-100.0%
Total Expenditures by Type	1,006,336	3,128,445	4,205,401	1,523,971	4,307,584	4,460,868	4,613,893	4,771,559	4,927,022	102,183	2.4%
Net Surplus / (Deficit)	(52,107)	581,939	371,612	100,391	73,460	122,422	124,710	127,044	129,425		
Beginning Cash Balance	203,850	151,741	735,192	735,192	1,106,804	1,180,264	1,302,686	1,427,396	1,554,440		
Cash Adjustments	(2)	1,512	-	13,191	-	-	-	-	-		
Ending Cash Balance	151,741	735,192	1,106,804	848,774	1,180,264	1,302,686	1,427,396	1,554,440	1,683,866		
Cash Reserves Target	201,267	625,689	841,080	304,794	861,517	892,174	922,779	954,312	985,404		20.00%

Explain Significant Revenue and Expenditure Changes Below:

Prior to 2014, Code Enforcement was part of the General Fund and thus does not appear in this fund. During 2014, part of Code's personnel cost was paid from the EDIT fund (Fund 408) due to a timing issue between budget publication and budget approval.

Consolidated Building Department - 600

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

The Mission of the Department of Code Enforcement is to ensure a safe and clean environment by upholding and enforcing the ordinances of the City of South Bend through education and communication.

2015 Accomplishments & Outcomes

Code/Animal Control

- (Code) Department participated, with 100% of the employees, in a two day Strategic Planning Seminar conducted by Leadership South Bend/Mishawaka. Everyone accepted the challenge to help lead the department into the future.
- (Code) The new case management software, Accela, was implemented. Improvements in citation processing time, process transparency and improved accuracy are a direct result.
- (ACC) In June, ACC successfully integrated with 311 on a hybrid telephone answering system to answer calls coming to ACC. 311 now handles roughly 60% of calls to ACC.
- (ACC) Full implementation of the new Chapter 5 ordinance now includes a 5 person Animal Control Commission that conducts hearings regarding animal violations. To date, we
- (ACC) Our non-profit partner, CARE of South Bend, has successfully implemented fundraising strategies to supplement our veterinary expense fund to treat cases that would otherwise have to be euthanized.
- (ACC) Secured over \$32k of donated spay/neuter surgeries through local private sources to provide every animal leaving through our adoption center, a spay or neuter surgery.

Building Department

- Through strict monitoring of all expenses and incorporation of crossover inspection duties, we were able to go from a projected balanced budget to an estimated profit of \$344,000
- We recently filed a Memorandum of Understanding with the State of Indiana with the intent of issuing a State recognized Construction Design Release (CDR). This will create additional revenue by utilizing highly specialized talent we currently have available on staff. We are also planning to add a backup certification to this position in order to cover during vacation and sick time. Additional certification is required in order for this program to work efficiently.
- We have been working without a designated Fiscal Officer. We added additional duties to several positions in order to divide and conquer this task. The funding normally set aside for this position will go toward the funding of the two new positions. The benefit is an actual savings of approximately \$12,000 normally spent to fill a position no longer required.
- We plan to replace our aging fleet of vehicles over the next few years. Better fuel efficiency in combination with an appealing price point make this an attractive alternative to our current vehicles. We anticipate approximately 50% better gas mileage.

2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

Code/Animal Control

- (Code) We are focused on improving our operational efficiency utilizing our new Accela software. From increasing our response time to complaints received, to improved tracking of resolutions and transparency of workflows, we are aiming to achieve our goal of ensuring a safe and clean environment and enforcing the ordinances of the City of
- (ACC) We've noticed a high level of animal bites in the city. ACC is implementing a data tracking system with IT for bite cases, to determine where there are hot spots. A school program will be developed to reduce numbers.
- (ACC) In South Bend, we have a high number of vacant houses with pest animals. ACC plans to add a humane wildlife abatement program, with the addition of a FT Humane Worker.

Building Department

- We are creating a tiered hiring structure for our Inspectors based on certain qualifications. This does not add any new positions, but rather is a tool that will allow us to hire at predetermined pay grades while using further qualification and education as incentive for steps up in advancement and pay.

Good Government (GG)

Code/Animal Control

- (Code) Our presence at neighborhood meeting around the city, and with the Mayor, at Mayor's Night Outs, have increased our participation in community events.
- (ACC) Accela has been implemented in Code Enforcement. We plan to extend this further to field operations in 2016 to significantly increase efficiencies and transparency.
- (ACC) As in 2014 and 2015, 2016 will be another target year for implementing free vaccination clinics and microchip clinics for the unreserved of South Bend. These programs are supplemented by grant dollars.

Building Department

- We plan to continue community outreach whenever possible. We will be available for community groups and organizations in order to promote good building practices and standards.
- We plan to make our website even more user friendly with the possibility of drop-down menu categories and a department specific search tool.

Economic Development (ED)

Code/Animal Control

- (Code) Any physical improvement of neighborhoods can be tied to Economic Development of that area. Code Enforcement has directly impacted neighborhoods with demolition work which improves market values for the remaining properties.
- (ACC) We continue to acknowledge that Animal Control needs to increase revenue. This will be a goal through online licensing and field enforcement.
- (ACC) Targeted adoption specials increase lives being saved, but also increase revenue through adoptions. We intend to continue building this program.

Building Department

- Our plan to offer Construction Design Release review for commercial projects will aid in the efficient turnover of projects in the community. One of the biggest complaints is the time it takes the State to do a commercial review. We hope to offer a 48 hour response time after initial review. This will help keep economic development projects ahead of crucial deadlines. Based on CDR's issued by the State in 2014 and based on the first 6 months of 2015, this would bring in a minimum of \$170,000.

Consolidated Building Department - 600

Fund Summary - Description, Accomplishments, Goals, KPI's

Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017	2014	2015	2016
			Long Term Goal	Actual	Estimated	Target
- (Code) Percentage of environmental issues cleaned by owner	GG	Effectiveness	47%	43%	45%	46%
- (Code) Percentage of housing issues repaired by owner	GG	Effectiveness	45%	NA	40%	42%
- (Code) Percentage of environmental accounts receivable collected	BE	Efficiency	30%	NA	21%	25%
- (ACC) Bite cases serviced by ACC (cats, dogs, wildlife)	BE	Efficiency	5	17	16	5
- (ACC) Percentage of animals returned to owner	GG	Effectiveness	18%	NA	14%	15%
- (ACC) Percentage of animals sent to rescue/rehab	GG	Effectiveness	35%	NA	30%	32%
- (ACC) Volunteer Hours	BE	Efficiency	210	179	197	200
- (NEAT) Percentage of 311 calls resolved within 24 hours	BE	Efficiency	92%	NA	NA	90%
- (NEAT) Average number of days from inspector's request for abatement to complete	BE	Efficiency	3	NA	NA	3
- (NEAT) Percentage of billable vs non-billable abatements	GG	Effectiveness	90%	NA	NA	90%
<u>Building Department</u>						
- Fence	GG	Effectiveness	3:00	Unavailable	Unavailable	3:00
- Reconnect	GG	Effectiveness	1:55	Unavailable	Unavailable	1:55
- Roof	GG	Effectiveness	2:40	Unavailable	Unavailable	2:40
- Avg.	GG	Effectiveness	2:15	Unavailable	Unavailable	2:15
- Revenue/Inspection	BE	Efficiency	\$85	Unavailable	\$83	\$84
- Permit Fees/Op. Costs	BE	Efficiency	\$0	\$11,727	\$0	\$64,000

Types: output, efficiency, effectiveness, quality, outcome, technology

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- (Code) An important challenge/opportunity is increasing our collections percentage for the Department of Code Enforcement.	
- (Code) A challenge/opportunity for Code Enforcement is updating our aging car fleet with mid-size pickup trucks which will be more functional for the inspectors. Also, removed \$90k from the project cost for a new dump truck, then added \$15k for a replacement engine instead.	
- (ACC) A challenge/opportunity for Animal Control is to implement a Humane Wildlife Abatement Program for City residents that will offer the opportunity to create additional revenue.	
- (ACC) A challenge/opportunity for Animal Control is to increase our "Return to Owner" rates in 2016. There is a new, free program, that will allow us to live "Tweet" incoming animals onto social media, which already has a huge Lost/Found presence in South Bend.	
<u>Building Department</u>	
- There is a good possibility that within the next two years at least five staff will retire. The new Inspector III position will help alleviate that transition by giving a new inspector field experience while simultaneously obtaining certifications in order to meet Ordinance requirements for qualification.	
- Local Commercial Plan Review will generate additional revenue to help fund these new positions.	
- The long range goal is to have all inspectors certified as Combination Inspectors. This will improve efficiency by allowing a single inspector to make one trip rather than a trip by four different inspectors.	

Consolidated Building Department - 600

Fund Summary - Full-Time Employees

Report ONLY Full-Time positions								
Position	2015			2016	Forecast			
	2014 Actual	Amended Budget	6/30/2015 Actual	Proposed Budget	2017	2018	2019	2020
Staffing (Full-Time Employees)								
Non-Bargaining								
<i>Code Enforcement</i>								
Director	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Chief Code Inspector	-	1.0	-	-	-	-	-	-
Financial Specialist IV	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Sr. Code Inspector	-	8.0	8.0	2.0	2.0	2.0	2.0	2.0
Code Inspector	-	-	-	6.0	6.0	6.0	6.0	6.0
Secretary V	-	1.0	1.0	-	-	-	-	-
Secretary IV	-	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Fiscal Officer	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Data Analyst	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Hearing Secretary	-	-	-	1.0	1.0	1.0	1.0	1.0
Executive Administrative Assistant	-	-	-	1.0	1.0	1.0	1.0	1.0
<i>Animal Care & Control</i>								
Shelter Manager	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Asst Shelter Manager	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Animal Control Officer	-	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Animal Control Assistant	-	3.0	3.0	3.0	3.0	3.0	3.0	3.0
<i>Neat Group</i>								
Superintendent II	-	-	-	1.0	1.0	1.0	1.0	1.0
<i>Building Department</i>								
Building Commissioner	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Plan/Design Review Specialist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Zoning & Business Services Administrator	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Fiscal Officer	1.0	-	-	-	-	-	-	-
Combo Commercial Inspector	-	-	-	4.0	4.0	4.0	4.0	4.0
Building Inspector	6.0	6.0	6.0	3.0	3.0	3.0	3.0	3.0
Secretary V	-	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Administrative Assistant	-	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Total Non-Bargaining	10.0	37.0	36.0	39.0	39.0	39.0	39.0	39.0
Bargaining								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
Total Bargaining	-	-	-	-	-	-	-	-
Total Full-Time Employees	10.0	37.0	36.0	39.0	39.0	39.0	39.0	39.0

Explain Significant Staffing Changes Below:

NEAT Crew will be reporting to Code Enforcement starting in 2016. These employees formerly reported to Solid Waste.

Parking Garages - 601

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	841,449	876,771	908,675	456,123	917,426	920,000	925,000	930,000	935,000	8,751	1.0%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	96,704	77,131	130,850	41,030	130,800	131,000	131,500	132,000	132,500	(50)	0.0%
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	33,445	67,215	5,600	3,624	4,000	4,000	4,000	4,000	4,000	(1,600)	-28.6%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	971,598	1,021,117	1,045,125	500,777	1,052,226	1,055,000	1,060,500	1,066,000	1,071,500	7,101	0.7%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	558,621	549,072	630,435	371,095	620,890	630,000	640,000	646,401	650,000	(9,545)	-1.5%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	15,883	17,287	1,079,080	82,505	240,000	90,000	90,000	90,000	90,000	(839,080)	-77.8%
Interfund Allocations	23,700	33,781	29,092	14,546	66,914	68,252	69,617	71,010	72,430	37,822	130.0%
Debt Service:											
Principal	-	-	-	-	232,695	229,174	225,447	231,118	236,933	232,695	-
Interest & Fees	-	-	-	-	17,305	20,826	24,553	18,882	13,067	17,305	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	3,430	3,202	4,200	2,078	4,200	4,500	4,600	4,700	4,800	-	0.0%
Total Services & Charges	601,634	603,342	1,742,807	470,224	1,182,004	1,042,752	1,054,217	1,062,111	1,067,230	(560,803)	-32.2%
Capital	341,221	228,334	63,905	52,837	-	-	-	-	-	(63,905)	-100.0%
Total Expenditures by Type	942,855	831,676	1,806,712	523,061	1,182,004	1,042,752	1,054,217	1,062,111	1,067,230	(624,708)	-34.6%
Net Surplus / (Deficit)	28,743	189,441	(761,587)	(22,284)	(129,778)	12,248	6,283	3,889	4,270		
Beginning Cash Balance	855,444	884,188	1,074,249	1,074,249	312,662	182,884	195,131	201,414	205,303		
Cash Adjustments	0	620	-	(620)	-	-	-	-	-		
Ending Cash Balance	884,188	1,074,249	312,662	1,051,344	182,884	195,131	201,414	205,303	209,573		
Cash Reserves Target	188,571	166,335	361,342	104,612	236,401	208,550	210,843	212,422	213,446		20.00%

Explain Significant Revenue and Expenditure Changes Below:

Consultant currently conducting study on downtown parking conditions. Upon analysis of study results, we may move to adjust garage parking rates in 2016.

Fund Description & Purpose

To account for the management of 3 downtown parking garages (Main & Colfax, Leighton, and Wayne). Also provide parking enforcement for downtown and Eddy Street Commons area.

Solid Waste Operations & Maintenance (O&M) - 610

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	178,820	-	-	-	-	-	-	-	-	-	-
Charges for Services	5,224,684	5,284,381	5,707,789	2,636,203	5,592,249	5,592,249	5,592,249	5,592,249	5,592,249	(115,540)	-2.0%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	4,441	12,857	4,500	1,385	4,500	4,500	4,500	4,500	4,500	-	0.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	5,407,945	5,297,238	5,712,289	2,637,588	5,596,749	5,596,749	5,596,749	5,596,749	5,596,749	(115,540)	-2.0%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	1,236,945	1,207,703	1,227,419	556,791	1,140,941	1,163,649	1,186,812	1,210,439	1,234,537	(86,478)	-7.0%
Fringe Benefits	428,231	424,397	503,971	228,568	584,454	606,110	628,830	652,552	677,325	80,483	16.0%
Total Personnel	1,665,176	1,632,100	1,731,390	785,359	1,725,395	1,769,759	1,815,642	1,862,991	1,911,862	(5,995)	-0.3%
Supplies	411,584	431,025	371,208	136,812	246,000	327,350	343,010	359,444	376,693	(125,208)	-33.7%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	70	413	1,250	655	250	250	250	250	250	(1,000)	-80.0%
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	186	2,000	-	2,000	2,000	2,000	2,000	2,000	-	0.0%
Travel	-	255	2,200	-	4,900	5,020	5,144	5,271	5,402	2,700	122.7%
Repairs & Maintenance	704,490	695,385	631,459	322,925	610,500	641,000	673,025	706,651	741,959	(20,959)	-3.3%
Interfund Allocations	335,712	467,208	374,024	187,011	518,981	529,361	539,948	550,747	561,762	144,957	38.8%
Debt Service:											
Principal	-	-	52,800	19,900	-	-	-	-	-	(52,800)	-100.0%
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	830,239	789,916	752,811	330,000	925,197	1,114,983	737,318	569,433	568,154	172,386	22.9%
Other Services & Charges	1,856,796	1,664,714	1,954,721	859,809	1,548,188	1,531,093	1,544,948	1,563,470	1,574,718	(406,533)	-20.8%
Total Services & Charges	3,727,307	3,618,077	3,771,265	1,720,300	3,610,016	3,823,707	3,502,633	3,397,822	3,454,245	(161,249)	-4.3%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	5,804,067	5,681,202	5,873,863	2,642,471	5,581,411	5,920,816	5,661,285	5,620,257	5,742,800	(292,452)	-5.0%
Net Surplus / (Deficit)	(396,122)	(383,964)	(161,574)	(4,883)	15,338	(324,067)	(64,536)	(23,508)	(146,051)		
Beginning Cash Balance	1,169,980	795,275	406,534	406,534	248,062	263,400	(60,667)	(125,203)	(148,712)		
Cash Adjustments	21,417	(4,777)	3,102	28,626	1	-	-	-	-		
Ending Cash Balance	795,275	406,534	248,062	430,277	263,400	(60,667)	(125,203)	(148,712)	(294,763)		
Cash Reserves Target	1,160,813	1,136,240	1,174,773	528,494	1,116,282	1,184,163	1,132,257	1,124,051	1,148,560		20.00%

Explain Significant Revenue and Expenditure Changes Below:

Expecting \$300,000 grant to be received in January-February 2016 to reimburse part of the cost of acquiring new CNG fueled trash trucks. 2016 budgeted revenue is lower than 2015 amended budget revenue due to discontinuing Code clean-up crew activities in this fund. No rate increase is budgeted for 2016 or in the five year forecast. Budgeted decreases from 2015 to 2016 are from moving the Code clean-up crew expenses to another fund. Fringe benefits are expected to increase due to continually rising health insurance costs. Travel budget increase is to allow managers to attend relevant trade show and conference.

Solid Waste Operations & Maintenance (O&M) - 610

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

Trash and yard waste collection and disposal for City residents.

2015 Accomplishments & Outcomes

- By the end of 2015, 40% of the fleet will be run by CNG fuel.
- Implemented ELEMOS, a RFID tracking software.
- Optimized routes, which eliminated 2 routes.
- Reduced complaints by 30%.
-
-
-
-
-

2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Optimize our yard waste routes.
- Reduce number of missed collections.
-
-
-

Good Government (GG)

- Improve customer service.
- Educate proper collection practices
-
-
-

Economic Development (ED)

- Continue with ELEMOS RFID software to track down inefficiencies.
-
-
-
-

Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017 Long Term Goal	2014 Actual	2015 Estimated	2016 Target
- Missed Refuse Calls	BE	Efficiency		N/A	1,566	1,409
- Missed Special Pick-up Calls	BE	Efficiency		N/A	261	234
- Missed Yard Waste Calls	BE	Efficiency		N/A	1,566	1,409
- Calls Within SLA Times	BE	Efficiency		N/A	90%	90%
-						
-						
-						
-						
-						
-						
-						

Types: output, efficiency, effectiveness, quality, outcome, technology

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- The Solid Waste Department is working on optimizing its Yard Waste Program.
-
- Changing ten temporary pickers in to five full time pickers.
-
-

Solid Waste Operations & Maintenance (O&M) - 610

Fund Summary - Full-Time Employees

<i>Report ONLY Full-Time positions</i>								
Position	2014	2015		2016	Forecast			
	Actual	Amended Budget	6/30/2015 Actual	Proposed Budget	2017	2018	2019	2020
Staffing (Full-Time Employees)								
Non-Bargaining								
Manager-Solid Waste Operations	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist II	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Secretary V	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Superintendent V	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Superintendent II (Code Crew)	-	1.0	1.0	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
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Solid Waste Capital - 611

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	469	149	200	53	200	200	200	200	200	-	0.0%
Transfers In	830,239	789,916	752,811	330,000	925,197	1,114,983	737,318	569,433	568,154	172,386	22.9%
Total Revenue	830,708	790,065	753,011	330,053	925,397	1,115,183	737,518	569,633	568,354	172,386	22.9%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	615,767	667,295	717,335	348,690	879,535	1,065,202	703,766	548,005	557,022	162,200	22.6%
Interest & Fees	33,636	34,828	35,476	15,812	45,662	49,781	33,552	21,428	11,132	10,186	28.7%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	649,403	702,123	752,811	364,502	925,197	1,114,983	737,318	569,433	568,154	172,386	22.9%
Capital	62,972	171,182	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	712,375	873,305	752,811	364,502	925,197	1,114,983	737,318	569,433	568,154	172,386	22.9%
Net Surplus / (Deficit)	118,333	(83,240)	200	(34,449)	200	200	200	200	200		
Beginning Cash Balance	109	118,441	35,220	35,220	35,420	35,620	35,820	36,020	36,220		
Cash Adjustments	(1)	20		4							
Ending Cash Balance	118,441	35,220	35,420	775	35,620	35,820	36,020	36,220	36,420		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

Explain Significant Revenue and Expenditure Changes Below:

This fund receives transfers from Solid Waste Operations Fund #610 to finance capital asset acquisition and debt service financing costs. Lease-Purchasing one hook/lift grapple truck with CNG, three trash trucks with CNG, and one pick-up truck with CNG.

Fund Description & Purpose

To pay debt service obligations of Solid Waste operations.

Water Works Operations & Maintenance (O&M) - 620

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	13,803,648	13,251,652	13,471,763	6,094,399	13,008,160	15,350,000	16,700,000	17,400,000	17,500,000	(463,603)	-3.4%
Interfund Allocations	1,178,208	1,133,688	1,166,640	583,320	1,414,956	1,443,255	1,472,120	1,501,563	1,531,594	248,316	21.3%
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	113,874	146,237	122,580	48,553	149,500	94,500	94,500	94,500	94,500	26,920	22.0%
Transfers In	13,891	14,611	19,500	19,699	31,500	34,000	34,000	34,000	34,000	12,000	61.5%
Total Revenue	15,109,621	14,546,188	14,780,483	6,745,971	14,604,116	16,921,755	18,300,620	19,030,063	19,160,094	(176,367)	-1.2%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	2,997,373	3,075,672	3,520,042	1,592,269	3,677,142	3,749,245	3,822,789	3,897,806	3,974,322	157,100	4.5%
Fringe Benefits	1,110,081	1,200,035	1,503,095	677,702	1,763,143	1,799,610	1,835,775	1,872,676	1,910,254	260,048	17.3%
Total Personnel	4,107,454	4,275,707	5,023,137	2,269,971	5,440,285	5,548,855	5,658,564	5,770,482	5,884,576	417,148	8.3%
Supplies	965,193	1,293,285	1,576,411	734,361	1,529,482	1,870,866	1,926,992	1,984,802	2,044,346	(46,929)	-3.0%
Services & Charges											
Professional Services	1,081,316	1,285,043	1,583,786	588,327	1,502,365	1,330,260	1,370,168	1,411,273	1,453,612	(81,421)	-5.1%
Printing & Advertising	26,448	2,249	5,650	1,161	5,430	5,593	5,761	5,934	6,112	(220)	-3.9%
Utilities	670,307	649,426	780,600	331,826	706,900	728,412	750,264	772,772	795,955	(73,700)	-9.4%
Education & Training	20,847	10,061	21,927	7,850	22,905	23,592	24,300	25,029	25,780	978	4.5%
Travel	2,653	4,421	14,950	4,133	18,250	18,798	19,361	19,942	20,541	3,300	22.1%
Repairs & Maintenance	342,699	408,180	538,451	103,341	518,115	533,658	549,668	566,158	583,143	(20,336)	-3.8%
Interfund Allocations	663,672	609,579	619,440	305,220	3,034,664	3,095,357	3,157,264	3,220,409	3,284,817	2,415,224	389.9%
Debt Service:											
Principal	2,546	4,595	16,371	4,588	110,179	218,121	222,571	218,965	224,669	93,808	573.0%
Interest & Fees	46	1,196	3,818	674	11,008	16,191	11,619	7,457	3,825	7,190	188.3%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	2,348,462	2,179,809	2,199,327	1,171,878	2,211,247	3,105,688	3,199,305	3,313,750	3,034,624	11,920	0.5%
Other Services & Charges	1,600,887	1,417,974	1,517,990	585,648	1,474,270	1,520,043	1,565,644	1,612,614	1,660,992	(43,720)	-2.9%
Total Services & Charges	8,301,639	8,191,381	9,244,923	4,075,950	9,615,333	10,595,713	10,875,925	11,174,303	11,094,070	370,410	4.0%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	13,374,286	13,760,373	15,844,471	7,080,282	16,585,100	18,015,434	18,461,481	18,929,587	19,022,992	740,629	4.7%
Net Surplus / (Deficit)	1,735,335	785,815	(1,063,988)	(334,311)	(1,980,984)	(1,093,679)	(160,861)	100,475	137,101		
Beginning Cash Balance	1,763,223	3,509,756	4,305,541	4,305,541	3,241,553	1,260,570	166,891	6,030	106,506		
Cash Adjustments	11,197	9,970	-	(137,976)	-	-	-	-	-		
Ending Cash Balance	3,509,756	4,305,541	3,241,553	3,833,254	1,260,570	166,891	6,030	106,506	243,607		
Cash Reserves Target	668,714	688,019	792,224	354,014	829,255	900,772	923,074	946,479	951,150		5.00%

Explain Significant Revenue and Expenditure Changes Below:

In 2016, the proposed Charges for Services revenue stream is projected at a decrease based on lower trend levels of consumption use. The four year forecast for these revenues reflect no proposed increase in rates and charges. Interfund allocation revenue is the fixed allocation #10 for the Utility Customer Service Operations Fee. An increase in other income is anticipated due to receipt of scrap metal proceeds that would result from retiring a large group of water meters. The 2016 Transfer In revenue is investment earnings from several restricted funds. Personnel costs are mostly impacted by additional workforce sharing with Wastewater and the rise in health care costs. Education/Training and Travel budget increase will allow for more training opportunities across all departments. Increase in debt service is due to the general computer replacement program, the radio based system lease and a 5 year lease purchase for water meters. Monies transferred out in 2016 is for the purpose of meeting debt service obligations and to satisfy the O & M Cash Reserve requirement. A reduction in plumbing contractor expense for the Water Leak Insurance Program is attributing to the decrease in Other Services & Charges expenditures.

Water Works Operations & Maintenance (O&M) - 620

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

Fund is used to account for all revenue and operational expense of the water utility. This fund provides the monies for debt service obligations, reserve requirement and revenue funded capital improvements through transfer of monies to other funds within the water utility operations.

2015 Accomplishments & Outcomes

- Reduced repair costs related to the Water Leak Insurance Program.
- Used KPI to improve field service productivity.
- Partnered with Unity Gardens.
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2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- 100% Compliance with Drinking Water Standards
- Continue to improve field service efficiency
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-
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Good Government (GG)

- Evaluate utility Rules and Regulations to encourage excellent utility practices
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Economic Development (ED)

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Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017	2014	2015	2016
			Long Term Goal	Actual	Estimated	Target
- Drinking Water Compliance	BE	Quality	100%	100%	100%	100%
- Work Orders Completed on Schedule	GG	Output	98%	93%	96%	96%
- Telephone Call Response	GG	Outcome	90%	90%	96%	90%
-						
-						
-						
-						
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-						

Types: output, efficiency, effectiveness, quality, outcome, technology

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Review of utility account billing practices to identify unnecessary revenue loss
-
-
-

Water Works Operations & Maintenance (O&M) - 620

Fund Summary - Full-Time Employees

<i>Report ONLY Full-Time positions</i>								
Position	2015			2016	Forecast			
	2014 Actual	Amended Budget	6/30/2015 Actual	Proposed Budget	2017	2018	2019	2020
Staffing (Full-Time Employees)								
Non-Bargaining								
Director of Utilities	-	1.0	0.5	0.5	0.5	0.5	0.5	0.5
Assistant Director of Utilities	-	1.0	0.5	0.5	0.5	0.5	0.5	0.5
Interim Director of Water Works	1.0	-	-	-	-	-	-	-
Director of Finance	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Distribution	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Treatment	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of Wastewater Maintenance	-	-	-	0.1	0.1	0.1	0.1	0.1
Director of SCADA Information Systems	-	-	-	0.5	0.5	0.5	0.5	0.5
Utility Safety Director	-	-	-	0.5	0.3	0.3	0.3	0.3
Chemist (3 @ .25 ea)	-	-	-	0.8	0.8	0.8	0.8	0.8
Chemist Lead	-	-	-	0.3	0.3	0.3	0.3	0.3
Manager-Environmental Compliance	-	-	-	0.5	0.5	0.5	0.5	0.5
Manager-Operations	-	-	-	0.1	0.1	0.1	0.1	0.1
Utility Purchasing & Storeroom Manager	-	-	-	0.3	0.2	0.2	0.2	0.2
SCADA Instrument Specialist	-	-	-	0.2	0.2	0.2	0.2	0.2
Distribution System Specialist	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Superintendent V	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
System Specialist III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
System Specialist IV	-	1.0	1.0	0.5	0.5	0.5	0.5	0.5
Utilities System Specialist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant Director of Treatment	1.0	1.0	-	1.0	1.0	1.0	1.0	1.0
Administrative Assistant I	-	-	-	0.1	0.1	0.1	0.1	0.1
Financial Specialist Senior	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Financial Specialist IV	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Financial Specialist III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Water Treatment Operator PF	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Quality Assurance Treatment Tech	1.0	-	-	-	-	-	-	-
Water Quality Specialist	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Customer Service Supervisor	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Quality Assurance Distribution Tech	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Distribution Records Drafter	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Engineering Aide IV	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Locator	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Senior GIS Specialist	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Customer Service & Billing Director	-	-	-	1.0	1.0	1.0	1.0	1.0
Water Quality & Laboratory Director	-	-	-	0.5	0.5	0.5	0.5	0.5
Superintendent V	-	-	-	0.1	0.1	0.1	0.1	0.1
Total Non-Bargaining	23.0	26.0	24.0	29.3	29.0	29.0	29.0	29.0
Bargaining								
Job Leader	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Heavy Equipment Operator II	1.0	2.0	1.0	2.0	2.0	2.0	2.0	2.0
Heavy Equipment Operator I	4.0	3.0	4.0	3.0	3.0	3.0	3.0	3.0
Machinist	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Operator II	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Operator I	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Field Repairman/Inspector III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Field Repairman/Inspector II	1.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0
Field Repairman/Inspector I	4.0	4.0	2.0	2.0	2.0	2.0	2.0	2.0
Group Leader-Meter Reading	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Meter Serviceman IV	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Maintenance Tech II	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Maintenance Tech I	-	1.0	2.0	3.0	3.0	3.0	3.0	3.0
Maintenance Tech-Helper	1.0	-	1.0	-	-	-	-	-
Auditor I	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Customer Service & Billing	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Data Processor	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Total Bargaining	43.0	44.0	43.0	43.0	43.0	43.0	43.0	43.0
Total Full-Time Employees	66.0	70.0	67.0	72.3	72.0	72.0	72.0	72.0

Explain Significant Staffing Changes Below:

Proposal includes additional non-bargaining workforce sharing between Wastewater and Water for better effectiveness and efficiency within the organization. Change in the bargaining group includes the elimination of two Field Repairman/Inspector I positions that were open as a result of retiring employees. Two additional Maintenance Tech positions were then added to the Water Treatment Department. Eliminated one Field Repairman/Inspector II position.

Water Works Depreciation - 622

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	13,709	10,132	10,000	10,467	15,000	15,000	15,000	15,000	15,000	5,000	50.0%
Transfers In	-	-	-	-	-	985,000	1,100,325	1,202,600	1,110,000	-	-
Total Revenue	13,709	10,132	10,000	10,467	15,000	1,000,000	1,115,325	1,217,600	1,125,000	5,000	50.0%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	22,450	3,600	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital	604,851	412,976	838,893	196,114	644,000	1,203,000	1,130,000	1,203,000	1,132,000	(194,893)	-23.2%
Total Expenditures by Type	627,301	416,576	838,893	196,114	644,000	1,203,000	1,130,000	1,203,000	1,132,000	(194,893)	-23.2%
Net Surplus / (Deficit)	(613,592)	(406,444)	(828,893)	(185,647)	(629,000)	(203,000)	(14,675)	14,600	(7,000)		
Beginning Cash Balance	4,145,317	3,531,725	3,140,578	3,140,578	2,311,685	1,682,685	1,479,685	1,465,010	1,479,610		
Cash Adjustments	0	15,297	-	(15,297)	-	-	-	-	-		
Ending Cash Balance	3,531,725	3,140,578	2,311,685	2,939,634	1,682,685	1,479,685	1,465,010	1,479,610	1,472,610		
Cash Reserves Target	125,460	83,315	167,779	39,223	128,800	240,600	226,000	240,600	226,400		20.00%

Explain Significant Revenue and Expenditure Changes Below:

Refer to Capital Section for changes in capital spending year over year.

Fund Description & Purpose

Fund is used to pay for capital expenditures of the water utility operations including supply and treatment, water distribution operations, and back office customer service operations. Monies are transferred as required from the water utility operating fund to provide necessary cash for the asset acquisitions.

Water Works Construction - 623

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	16,550	1,614	545	544	-	-	-	-	-	(545)	-100.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	16,550	1,614	545	544	-	-	-	-	-	(545)	-100.0%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	2,262,254	214,893	86,514	79,191	-	-	-	-	-	(86,514)	-100.0%
Services & Charges											
Professional Services	50,350	4,108	2,100	2,085	-	-	-	-	-	(2,100)	-100.0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	65,259	37,995	34,771	34,758	-	-	-	-	-	(34,771)	-100.0%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	245	-	-	19,930	-	-	-	(245)	-100.0%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	115,609	42,103	37,116	36,843	-	19,930	-	-	-	(37,116)	-100.0%
Capital	2,628,893	374,710	59,600	59,529	-	-	-	-	-	(59,600)	-100.0%
Total Expenditures by Type	5,006,756	631,706	183,230	175,563	-	19,930	-	-	-	(183,230)	-100.0%
Net Surplus / (Deficit)	(4,990,206)	(630,092)	(182,685)	(175,019)	-	(19,930)	-	-	-		
Beginning Cash Balance	5,802,837	812,630	202,615	202,615	19,930	19,930	0	0	0		
Cash Adjustments	(0)	20,077	-	(20,078)	-	-	-	-	-		
Ending Cash Balance	812,630	202,615	19,930	7,519	19,930	0	0	0	0		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

Explain Significant Revenue and Expenditure Changes Below:

Proceeds from the 2012 Revenue Bonds were expected to be depleted by the end of 2014 which resulted in no 2015 appropriation. The Pinhook Water Treatment Efficiency Improvement Project is complete with all final monies owed being disbursed. A Budget Transfer/Appropriation Form B will be submitted in 2015 to appropriate a budget for final use of the bond proceeds. Remaining unused monies will be transferred out to the sinking fund for formal closure.

Fund Description & Purpose

The restricted fund is used for the purpose of segregating financed capital.

Water Works Customer Deposits - 624

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	4,861	4,142	6,000	5,056	8,400	8,500	8,500	8,500	8,500	2,400	40.0%
Transfers In	-	40	-	-	-	-	-	-	-	-	-
Total Revenue	4,861	4,182	6,000	5,056	8,400	8,500	8,500	8,500	8,500	2,400	40.0%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	4,901	4,997	6,000	4,201	8,400	8,500	8,500	8,500	8,500	2,400	40.0%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	4,901	4,997	6,000	4,201	8,400	8,500	8,500	8,500	8,500	2,400	40.0%
Capital											
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	4,901	4,997	6,000	4,201	8,400	8,500	8,500	8,500	8,500	2,400	40.0%
Net Surplus / (Deficit)	(40)	(815)	-	855	-	-	-	-	-	-	-
Beginning Cash Balance	1,408,694	1,452,815	1,481,216	1,481,216	1,481,216	1,481,216	1,481,216	1,481,216	1,481,216		
Cash Adjustments	44,161	29,216	-	10,737	-	-	-	-	-		
Ending Cash Balance	1,452,815	1,481,216	1,481,216	1,492,808	1,481,216	1,481,216	1,481,216	1,481,216	1,481,216		
Cash Reserves Target	1,452,815	1,481,216	1,481,216	1,492,808	1,481,216	1,481,216	1,481,216	1,481,216	1,481,216		100.00%

Explain Significant Revenue and Expenditure Changes Below:

N/A

Fund Description & Purpose

Fund is used to retain security deposits collected from customers when establishing new service. Upon termination of service, the deposit is returned to the customer through application on the final invoice.

Water Works Debt Service - 625

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	2,064	2,533	5,000	1,921	3,600	4,000	4,000	5,000	3,000	(1,400)	-28.0%
Transfers In	2,053,940	2,049,720	2,045,078	1,021,650	2,046,081	2,046,490	2,040,124	2,052,089	1,862,411	1,003	0.0%
Total Revenue	2,056,004	2,052,253	2,050,078	1,023,571	2,049,681	2,050,490	2,044,124	2,057,089	1,865,411	(397)	0.0%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	1,241,768	1,281,835	1,312,053	-	1,352,424	1,392,954	1,428,648	1,484,510	1,343,099	40,371	3.1%
Interest & Fees	811,472	768,564	733,025	365,473	693,657	653,536	611,476	567,579	519,312	(39,368)	-5.4%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	2,064	2,535	5,000	1,918	3,600	4,000	4,000	5,000	3,000	(1,400)	-28.0%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	2,055,304	2,052,934	2,050,078	367,391	2,049,681	2,050,490	2,044,124	2,057,089	1,865,411	(397)	0.0%
Capital											
-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	2,055,304	2,052,934	2,050,078	367,391	2,049,681	2,050,490	2,044,124	2,057,089	1,865,411	(397)	0.0%
Net Surplus / (Deficit)	700	(681)	-	656,180	-	-	-	-	-	-	-
Beginning Cash Balance	4,637	5,337	4,658	4,658	4,658	4,658	4,658	4,658	4,658		
Cash Adjustments	0	2	-	(3)	-	-	-	-	-		
Ending Cash Balance	5,337	4,658	4,658	660,835	4,658	4,658	4,658	4,658	4,658		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%
Explain Significant Revenue and Expenditure Changes Below:											
N/A											

Fund Description & Purpose

Fund is used to disburse principal and interest payments on obligated debt to paying agent trustees. Source of monies for debt repayment are transfers from the water utility operating fund. The 2000 State Revolving Loan is scheduled to retire in December 2019. Original loan amount is \$2,600,000.

Water Works Bond Reserve - 626

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	4,767	4,459	9,500	2,351	9,500	9,600	9,600	9,600	9,600	-	0.0%
Transfers In	249,221	76,542	-	-	-	-	-	-	-	-	-
Total Revenue	253,988	81,001	9,500	2,351	9,500	9,600	9,600	9,600	9,600	-	0.0%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	14,500	7,374	9,500	9,600	9,600	9,600	9,600	(5,000)	-34.5%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	14,500	7,374	9,500	9,600	9,600	9,600	9,600	(5,000)	-34.5%
Capital											
Total Expenditures by Type	-	-	14,500	7,374	9,500	9,600	9,600	9,600	9,600	(5,000)	-34.5%
Net Surplus / (Deficit)	253,988	81,001	(5,000)	(5,023)	-	-	-	-	-	-	-
Beginning Cash Balance	1,311,688	1,565,676	1,647,609	1,647,609	1,642,609	1,642,609	1,642,609	1,642,609	1,642,609		
Cash Adjustments	(0)	932	-	(932)	-	-	-	-	-		
Ending Cash Balance	1,565,676	1,647,609	1,642,609	1,641,654	1,642,609	1,642,609	1,642,609	1,642,609	1,642,609		
Cash Reserves Target	1,565,676	1,647,609	1,642,609	1,641,654	1,642,609	1,642,609	1,642,609	1,642,609	1,642,609		100.00%

Explain Significant Revenue and Expenditure Changes Below:

N/A

Fund Description & Purpose

Bond covenants require maximum reserve coverage for purpose of paying annual debt service if the debt service fund itself is insufficient to meet the annual payments.

Water Works O&M Debt Reserve - 629

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	6,927	5,875	8,500	7,409	10,000	10,000	10,000	10,000	10,000	1,500	17.6%
Transfers In	45,301	53,507	154,249	150,228	165,166	89,494	58,856	59,061	62,213	10,917	7.1%
Total Revenue	52,228	59,382	162,749	157,637	175,166	99,494	68,856	69,061	72,213	12,417	7.6%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	6,927	7,079	8,500	6,206	10,000	10,000	10,000	10,000	10,000	1,500	17.6%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	6,927	7,079	8,500	6,206	10,000	10,000	10,000	10,000	10,000	1,500	17.6%
Capital											
Total Expenditures by Type	6,927	7,079	8,500	6,206	10,000	10,000	10,000	10,000	10,000	1,500	17.6%
Net Surplus / (Deficit)	45,301	52,303	154,249	151,431	165,166	89,494	58,856	59,061	62,213		
Beginning Cash Balance	1,986,231	2,031,532	2,085,039	2,085,039	2,239,288	2,404,454	2,493,948	2,552,804	2,611,865		
Cash Adjustments	-	1,204	-	(1,203)	-	-	-	-	-		
Ending Cash Balance	2,031,532	2,085,039	2,239,288	2,235,267	2,404,454	2,493,948	2,552,804	2,611,865	2,674,078		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		16.67%

Explain Significant Revenue and Expenditure Changes Below:

N/A

Fund Description & Purpose

The Water Works O & M Debt Service Reserve fund is for the purpose of holding funds in the reserve for fiscal protection against the risk of revenue shortfalls. Annual reserve requirement is equal to two months of operating expenditures (16.7%). Interest earnings on investments are transferred out to the operating fund.

Sewer Insurance - 640

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	548,665	585,858	551,200	304,214	561,225	561,225	561,225	561,225	561,225	10,025	1.8%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	4,204	4,037	3,600	5,209	3,500	3,535	3,570	3,606	3,642	(100)	-2.8%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	552,869	589,895	554,800	309,423	564,725	564,760	564,795	564,831	564,867	9,925	1.8%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	87,901	126,157	148,484	59,273	130,424	133,067	135,728	138,443	141,213	(18,060)	-12.2%
Fringe Benefits	24,354	40,616	58,358	21,865	58,476	65,440	73,694	83,504	95,176	118	0.2%
Total Personnel	112,255	166,773	206,842	81,138	188,900	198,507	209,422	221,947	236,389	(17,942)	-8.7%
Supplies	15,876	13,173	28,603	10,306	37,818	38,660	39,522	40,407	41,313	9,215	32.2%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	160	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	179,970	212,783	257,475	138,228	264,946	270,304	275,772	281,353	287,050	7,471	2.9%
Interfund Allocations	8,940	15,085	16,443	8,221	17,657	18,010	18,370	18,738	19,112	1,214	7.4%
Debt Service:											
Principal	26,680	27,083	27,512	13,695	27,928	14,122	-	-	-	416	1.5%
Interest & Fees	1,755	1,352	944	523	529	107	-	-	-	(415)	-44.0%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	5,388	5,184	7,884	2,112	7,884	8,042	8,203	8,367	8,534	-	0.0%
Total Services & Charges	222,893	261,487	310,258	162,779	318,944	310,585	302,345	308,458	314,696	8,686	2.8%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	351,024	441,433	545,703	254,223	545,662	547,752	551,289	570,812	592,398	(41)	0.0%
Net Surplus / (Deficit)	201,845	148,462	9,097	55,200	19,063	17,008	13,506	(5,981)	(27,531)		
Beginning Cash Balance	1,160,017	1,363,696	1,507,865	1,507,865	1,516,962	1,536,025	1,553,033	1,566,539	1,560,558		
Cash Adjustments	1,834	(4,293)	-	165	-	-	-	-	-		
Ending Cash Balance	1,363,696	1,507,865	1,516,962	1,563,229	1,536,025	1,553,033	1,566,539	1,560,558	1,533,027		
Cash Reserves Target	70,205	88,287	109,141	50,845	109,132	109,550	110,258	114,162	118,480		20.00%

Explain Significant Revenue and Expenditure Changes Below:

N/A

Fund Description & Purpose

The Sewer Insurance program is funded by a monthly charge on city residents' sewer bills. The city is responsible for the main sewer line; from the main line to the house is the homeowner's responsibility. This program helps residents who have an issue with their lateral that cannot be resolved by a simple clean-out by a plumber, i.e., collapsed line, complete root infiltration, etc. that requires excavation work. The program is set up so that the homeowner pays a \$500 deductible toward the cost of the repair and the city pays the rest.

Wastewater Operations & Maintenance (O&M) - 641

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	31,675,219	33,317,016	35,209,467	17,237,503	36,538,600	38,330,112	40,236,663	42,238,348	44,339,921	1,329,133	3.8%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	94,066	127,150	114,100	72,207	157,000	151,990	153,510	155,060	156,641	42,900	37.6%
Transfers In	15,258	11,637	15,000	10,182	16,000	16,000	16,000	16,000	16,000	1,000	6.7%
Total Revenue	31,784,543	33,455,803	35,338,567	17,319,892	36,711,600	38,498,102	40,406,173	42,409,408	44,512,562	1,373,033	3.9%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	4,632,447	4,763,318	5,254,330	2,379,025	5,252,103	5,330,520	5,436,995	5,545,597	5,663,216	(2,227)	0.0%
Fringe Benefits	1,639,838	1,750,991	2,148,230	891,227	2,321,480	2,510,390	2,735,248	2,994,626	3,296,013	173,250	8.1%
Total Personnel	6,272,285	6,514,309	7,402,560	3,270,252	7,573,583	7,840,910	8,172,243	8,540,223	8,959,229	171,023	2.3%
Supplies	1,770,499	1,478,907	2,154,745	609,424	2,039,410	2,080,874	2,140,877	2,185,268	2,231,496	(115,335)	-5.4%
Services & Charges											
Professional Services	957,811	993,809	1,145,182	132,116	1,443,000	1,466,720	1,490,877	1,515,478	1,540,533	297,818	26.0%
Printing & Advertising	1,927	2,210	4,000	2,093	2,500	2,506	2,513	2,520	2,527	(1,500)	-37.5%
Utilities	830,942	887,118	994,411	541,515	1,029,857	1,045,054	1,060,583	1,076,455	1,092,677	35,446	3.6%
Education & Training	11,580	9,887	35,286	14,116	30,500	30,590	30,682	30,776	30,872	(4,786)	-13.6%
Travel	8,851	12,333	18,050	5,514	25,500	25,878	26,264	26,660	27,061	7,450	41.3%
Repairs & Maintenance	1,180,037	1,235,400	2,202,577	818,327	2,062,938	2,100,444	2,159,437	2,221,135	2,285,462	(139,639)	-6.3%
Interfund Allocations	2,537,796	2,315,292	2,433,049	1,195,526	6,534,729	6,665,424	6,798,732	6,934,707	7,073,401	4,101,680	168.6%
Debt Service:											
Principal	242,055	300,478	517,909	176,571	603,960	674,882	520,434	479,466	412,858	86,051	16.6%
Interest & Fees	31,774	31,456	44,600	15,679	44,725	41,521	29,778	19,570	9,765	125	0.3%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	9,667,884	13,427,609	14,875,700	8,897,303	12,289,388	13,194,612	13,814,362	14,297,575	14,296,324	(2,586,312)	-17.4%
Other Services & Charges	2,539,373	1,487,403	3,371,708	575,618	3,888,723	3,985,002	4,084,270	4,186,639	4,292,218	517,015	15.3%
Total Services & Charges	20,785,583	23,617,327	29,139,669	14,122,976	27,955,820	29,232,633	30,017,932	30,790,981	31,063,698	(1,183,849)	-4.1%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	28,828,367	31,610,543	38,696,974	18,002,652	37,568,813	39,154,417	40,331,052	41,516,472	42,254,423	(1,128,161)	-2.9%
Net Surplus / (Deficit)	2,956,176	1,845,260	(3,358,407)	(682,760)	(857,213)	(656,315)	75,121	892,936	2,258,139		
Beginning Cash Balance	4,431,603	7,286,003	8,997,798	8,997,798	5,639,391	4,782,178	4,125,863	4,200,984	5,093,920		
Cash Adjustments	(101,776)	(133,465)	-	(81,819)	-	-	-	-	-		
Ending Cash Balance	7,286,003	8,997,798	5,639,391	8,233,219	4,782,178	4,125,863	4,200,984	5,093,920	7,352,059		
Cash Reserves Target	1,441,418	1,580,527	1,934,849	900,133	1,878,441	1,957,721	2,016,553	2,075,824	2,112,721		5.00%

Explain Significant Revenue and Expenditure Changes Below:

Revenue is expected to increase in 2016 per the sewage rate ordinance. Wages and salaries are budgeted to increase in 2016; some positions will be partially allocated to another department, resulting in no apparent budget increase. Expected increasing Legal and Engineering fees are related to Long Term Control Plan projects and Consent Decree matters. The increase in interfund allocations are fixed amounts Wastewater has no control over.

Wastewater Operations & Maintenance (O&M) - 641

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

Operation and Maintenance of the City's Sewage funds. Includes Organic Resources

2015 Accomplishments & Outcomes

- Wastewater- Maintained WWTP NPDES Permit parameters to 100% compliance
- Wastewater/Organic Resources- Reduced backlog of plastic laden compost at Organic Resources to zero
- Wastewater- we had zero CSO dry weather overflows for permit compliance through 6-15
-
-
-
-
-
-
-

2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

-
-
-
-
-
-
-
-

Good Government (GG)

- Wastewater- Maintain WWTP NPDES Permit parameters to 100% compliance
- Wastewater- goal of zero CSO dry weather overflows for permit compliance
- Wastewater- maintain CSO EMNET uptime at 90%
-
-
-
-

Economic Development (ED)

-
-
-
-
-
-
-
-

Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017	2014	2015	2016
			Long Term Goal	Actual	Estimated	Target
- Wastewater- Maintain WWTP NPDES Permit parameters to 100% compliance	GG	Output	0	0	0	0
- Wastewater- Goal of zero CSO dry weather overflows for permit compliance	GG	Output	0	1	0	0
- Wastewater maintain CSO EMNET uptime of 90%	GG	Output	90%	94.21%	92.31%	90%
-						
-						
-						
-						
-						
-						
-						

Types: output, efficiency, effectiveness, quality, outcome, technology

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Bring recommendations forward that will help combine the water and wastewater departments into a Utility department.
-
-
-

Wastewater Operations & Maintenance (O&M) - 641

Fund Summary - Full-Time Employees

<i>Report ONLY Full-Time positions</i>									
Position	2015			2016	Forecast				
	2014 Actual	Amended Budget	6/30/2015 Actual	Proposed Budget	2017	2018	2019	2020	
Staffing (Full-Time Employees)									
Non-Bargaining									
Division Director Environ. Services	1.0	-	-	-	-	-	-	-	-
Director of Utilities	-	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Assistant Director of Utilities	-	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Director of Wastewater Maintenance	1.0	1.0	1.0	0.9	0.9	0.9	0.9	0.9	0.9
Manager-Maintenance	1.0	1.0	-	1.0	1.0	1.0	1.0	1.0	1.0
Manager-Operations	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Manager-Operations	1.0	1.0	1.0	0.9	0.9	0.9	0.9	0.9	0.9
Superintendent V	3.0	3.0	3.0	2.9	2.9	2.9	2.9	2.9	2.9
Manager-Environmental Compliance	1.0	1.0	-	0.5	0.5	0.5	0.5	0.5	0.5
Director of Financial Services	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Industrial Pretreatment Specialist I	2.0	2.0	2.0	1.0	1.0	1.0	1.0	1.0	1.0
Chemist/Safety Officer	1.0	1.0	1.0	-	-	-	-	-	-
Chemist	3.0	3.0	3.0	2.3	2.3	2.3	2.3	2.3	2.3
Chemist Lead	1.0	1.0	1.0	0.8	0.8	0.8	0.8	0.8	0.8
Assistant City Engineer	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Director of SCADA Information Systems	1.0	1.0	1.0	0.5	0.5	0.5	0.5	0.5	0.5
System Specialist IV	-	-	-	0.5	0.5	0.5	0.5	0.5	0.5
Manager-Parts Maintenance	1.0	1.0	1.0	-	-	-	-	-	-
Administrative Assistant I	1.9	1.9	1.9	2.4	2.4	2.4	2.4	2.4	2.4
SCADA Instrument Specialist	1.0	1.0	1.0	0.9	0.9	0.9	0.9	0.9	0.9
Operations Supervisor	1.0	1.0	-	1.0	1.0	1.0	1.0	1.0	1.0
Secretary V	1.0	1.0	1.0	-	-	-	-	-	-
Director of Streets	0.4	0.4	-	0.5	0.5	0.5	0.5	0.5	0.5
Manager of Sewer Operations	0.7	0.7	-	0.7	0.7	0.7	0.7	0.7	0.7
Superintendent III	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Accounting Clerk IV	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Financial Specialist Senior	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Financial Specialist II	0.5	-	-	0.5	0.5	0.5	0.5	0.5	0.5
Industrial Pretreatment Manager	-	-	-	1.0	1.0	1.0	1.0	1.0	1.0
Utility Safety Director	-	-	-	0.5	0.5	0.5	0.5	0.5	0.5
Utility Purchasing & Storeroom Mgr.	-	-	-	0.8	0.8	0.8	0.8	0.8	0.8
Water Quality & Lab director	-	-	-	0.5	0.5	0.5	0.5	0.5	0.5
Director of CSO Project management	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Total Non-Bargaining	29.5	29.0	24.9	26.8	26.8	26.8	26.8	26.8	26.8
Bargaining									
Lead Operator	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Senior Operator	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
General Operator	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Maintenance Lead	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Maintenance Repair IV	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Maintenance Electrician V	1.0	1.0	-	1.0	1.0	1.0	1.0	1.0	1.0
Sanitation Operator	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Lift Station Rep. II	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
CSO RepII	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
General Laborer	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Heavy Equipment Operator II	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Job Leader	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Job Leader	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5
Heavy Equipment Operator I	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Equipment Operator III	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Equipment Operator II	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Equipment Operator III Sweepers	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
General Laborer	1.0	1.0	1.0	0.6	0.6	0.6	0.6	0.6	0.6
Total Bargaining	58.5	58.5	57.5	58.1	58.1	58.1	58.1	58.1	58.1
Total Full-Time Employees	88.0	87.5	82.4	84.9	84.9	84.9	84.9	84.9	84.9
Explain Significant Staffing Changes Below:									
Proposal includes additional non-bargaining workforce sharing between Wastewater and Water for better effectiveness and efficiency within the organization. Change in the bargaining group includes the elimination of two Field Repairman/Inspector I positions that were open as a result of retiring employees. Two additional Maintenance Tech positions were then added to the Water Treatment Department. Eliminated one Field Repairman /Inspector II position.									

Wastewater/Sewage Depreciation - 642

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	194,410	15,111	39,000	15,313	45,000	50,000	20,000	10,000	15,000	6,000	15.4%
Transfers In	-	4,000,000	5,359,000	4,000,000	2,487,000	3,819,000	4,587,000	6,308,000	6,290,000	(2,872,000)	-53.6%
Total Revenue	194,410	4,015,111	5,398,000	4,015,313	2,532,000	3,869,000	4,607,000	6,318,000	6,305,000	(2,866,000)	-53.1%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	201,936	97,221	37,896	32,300	-	-	-	-	-	(37,896)	-100.0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	201,936	97,221	37,896	32,300	-	-	-	-	-	(37,896)	-100.0%
Capital	4,811,016	4,210,735	9,533,814	1,328,453	2,487,000	3,819,500	4,587,000	6,308,000	6,290,000	(7,046,814)	-73.9%
Total Expenditures by Type	5,012,952	4,307,956	9,571,710	1,360,753	2,487,000	3,819,500	4,587,000	6,308,000	6,290,000	(7,084,710)	-74.0%
Net Surplus / (Deficit)	(4,818,542)	(292,845)	(4,173,710)	2,654,560	45,000	49,500	20,000	10,000	15,000		
Beginning Cash Balance	8,863,109	4,044,566	3,753,888	3,753,888	(0)	45,000	94,500	114,500	124,500		
Cash Adjustments	(1)	2,167	419,822	(2,166)	-	-	-	-	-		
Ending Cash Balance	4,044,566	3,753,888	(0)	6,406,282	45,000	94,500	114,500	124,500	139,500		
Cash Reserves Target	1,002,590	861,591	1,914,342	272,151	497,400	763,900	917,400	1,261,600	1,258,000		20.00%

Explain Significant Revenue and Expenditure Changes Below:

Refer to Capital page for detail on change in capital expenditures from 2015 to 2016.

Fund Description & Purpose

Fund is used to acquire capital assets for Sewage Works. Money generated in Operating Fund 641 is transferred to this fund to pay for capital asset acquisitions.

Wastewater/Sewage O&M Debt Reserve - 643

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	11,036	9,662	15,000	12,157	16,000	16,000	16,000	16,000	16,000	1,000	6.7%
Transfers In	200,296	129,964	256,612	256,086	536,997	119,869	92,586	116,794	122,950	280,385	109.3%
Total Revenue	211,332	139,626	271,612	268,243	552,997	135,869	108,586	132,794	138,950	281,385	103.6%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	11,036	11,637	15,000	10,182	16,000	16,000	16,000	16,000	16,000	1,000	6.7%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	11,036	11,637	15,000	10,182	16,000	16,000	16,000	16,000	16,000	1,000	6.7%
Capital											
Total Expenditures by Type	11,036	11,637	15,000	10,182	16,000	16,000	16,000	16,000	16,000	1,000	6.7%
Net Surplus / (Deficit)	200,296	127,989	256,612	258,061	536,997	119,869	92,586	116,794	122,950		
Beginning Cash Balance	3,092,304	3,292,600	3,422,564	3,422,564	3,679,176	4,216,173	4,336,042	4,428,628	4,545,422		
Cash Adjustments	(0)	1,975	-	(1,975)	-	-	-	-	-		
Ending Cash Balance	3,292,600	3,422,564	3,679,176	3,680,625	4,216,173	4,336,042	4,428,628	4,545,422	4,668,372		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		16.67%

Explain Significant Revenue and Expenditure Changes Below:

N/A

Fund Description & Purpose

The Sewage Works utility is required to maintain an operations and maintenance (O&M) cash reserve equal to two months of operating expenditures (16.67%), per bond covenants. Interest earned on this fund balance is transferred to operating Fund 641.

Wastewater/Sewage Debt Service - 649

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	10,232	12,106	7,000	9,028	7,000	7,000	7,000	7,000	7,000	-	0.0%
Transfers In	9,453,493	9,297,645	9,281,088	4,641,218	9,267,391	9,263,843	9,245,276	7,879,981	7,888,774	(13,697)	-0.1%
Total Revenue	9,463,725	9,309,751	9,288,088	4,650,246	9,274,391	9,270,843	9,252,276	7,886,981	7,895,774	(13,697)	-0.1%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	5,080,425	5,954,511	6,103,712	-	6,258,032	6,427,472	6,607,038	5,421,732	5,606,557	154,320	2.5%
Interest & Fees	4,436,539	3,347,711	3,179,897	1,591,961	3,016,266	2,828,286	2,642,543	2,450,183	2,274,141	(163,631)	-5.1%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	9,516,964	9,302,222	9,283,609	1,591,961	9,274,298	9,255,758	9,249,581	7,871,915	7,880,698	(9,311)	-0.1%
Capital											
-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	9,516,964	9,302,222	9,283,609	1,591,961	9,274,298	9,255,758	9,249,581	7,871,915	7,880,698	(9,311)	-0.1%
Net Surplus / (Deficit)	(53,239)	7,529	4,479	3,058,285	93	15,085	2,695	15,066	15,076		
Beginning Cash Balance	836,045	782,807	790,793	790,793	795,272	795,365	810,450	813,145	828,211		
Cash Adjustments	0	457	-	(458)	-	-	-	-	-		
Ending Cash Balance	782,807	790,793	795,272	3,848,620	795,365	810,450	813,145	828,211	843,287		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

Explain Significant Revenue and Expenditure Changes Below:

Transfers-in are done on a monthly basis, following a schedule created by Crowe Horwath to assure funds are in place to satisfy all debt service payments for Sewage Works.

Fund Description & Purpose

Fund used to pay Debt Service for Sewage Works Bond issues.

Project ReLeaf - 655

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	433,026	436,317	429,000	218,731	433,290	437,623	442,000	446,420	450,885	4,290	1.0%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	2,914	3,076	2,700	3,580	4,000	4,040	4,081	4,122	4,163	1,300	48.1%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	435,940	439,393	431,700	222,311	437,290	441,663	446,081	450,542	455,048	5,590	1.3%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	38,008	27,054	59,252	1,292	52,500	53,550	54,621	55,714	56,829	(6,752)	-11.4%
Fringe Benefits	3,347	2,367	4,829	173	4,149	4,233	4,318	4,405	4,494	(680)	-14.1%
Total Personnel	41,355	29,421	64,081	1,465	56,649	57,783	58,939	60,119	61,323	(7,432)	-11.6%
Supplies	6,081	7,050	6,000	-	2,410	3,208	3,273	3,339	3,406	(3,590)	-59.8%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	12,791	9,910	5,000	-	10,405	10,926	11,473	12,047	12,650	5,405	108.1%
Interfund Allocations	18,936	23,585	25,058	12,530	29,939	30,538	31,149	31,772	32,407	4,881	19.5%
Debt Service:											
Principal	22,103	67,574	68,587	34,166	69,616	68,859	48,405	-	-	1,029	1.5%
Interest & Fees	1,135	4,615	3,632	1,943	3,339	1,561	577	-	-	(293)	-8.1%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	250,000	250,000	350,000	-	350,000	353,500	357,035	360,606	364,213	-	0.0%
Other Services & Charges	5,367	5,388	6,000	2,272	6,000	6,120	6,243	6,368	6,496	-	0.0%
Total Services & Charges	310,332	361,072	458,277	50,911	469,299	471,504	454,882	410,793	415,766	11,022	2.4%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	357,768	397,543	528,358	52,376	528,358	532,495	517,094	474,251	480,495	0	0.0%
Net Surplus / (Deficit)	78,172	41,850	(96,658)	169,935	(91,068)	(90,832)	(71,013)	(23,709)	(25,447)		
Beginning Cash Balance	859,452	938,578	980,362	980,362	883,704	792,635	701,803	630,791	607,082		
Cash Adjustments	954	(66)	-	(518)	-	-	-	-	-		
Ending Cash Balance	938,578	980,362	883,704	1,149,778	792,635	701,803	630,791	607,082	581,635		
Cash Reserves Target	71,554	79,509	105,672	10,475	105,672	106,499	103,419	94,850	96,099		20.00%

Explain Significant Revenue and Expenditure Changes Below:

N/A

Fund Description & Purpose

Fund used to account for the fall seasonal leaf pickup collections in the City. Funding provided through a user fee charged on the monthly water bills. The Street department provides supervision and equipment for the releaf program and a transfer is made to MVH fund 202 to cover these costs.

2015 Accomplishments & Outcomes

- Conducted Spring and Fall ReLeaf sweeps

2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Conduct Fall & Spring leaf collection activities. Sweep City twice in the Fall and once in the Spring.
- Develop fall schedule map early, and aggressively communicate schedule with stakeholders.
- Ensure that Fall and Spring sweeps have call-in opportunities for early call-in leaf pick-up.

2011 Sewer Bond - 659

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	30,970	19,665	6,000	3,378	2,000	-	-	-	-	(4,000)	-66.7%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	30,970	19,665	6,000	3,378	2,000	-	-	-	-	(4,000)	-66.7%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	261,589	11,008	323,670	7,813	-	-	-	-	-	(323,670)	-100.0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	261,589	11,008	323,670	7,813	-	-	-	-	-	(323,670)	-100.0%
Capital	2,087,392	6,257,770	3,388,168	1,077,544	-	-	-	-	-	(3,388,168)	-100.0%
Total Expenditures by Type	2,348,981	6,268,778	3,711,838	1,085,357	-	-	-	-	-	(3,711,838)	-100.0%
Net Surplus / (Deficit)	(2,318,011)	(6,249,113)	(3,705,838)	(1,081,979)	2,000	-	-	-	-		
Beginning Cash Balance	10,166,510	7,848,499	1,600,309	1,600,309	0	2,000	2,000	2,000	2,000		
Cash Adjustments	0	923	2,105,529	(924)	-	-	-	-	-		
Ending Cash Balance	7,848,499	1,600,309	0	517,406	2,000	2,000	2,000	2,000	2,000		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

Explain Significant Revenue and Expenditure Changes Below:

A minimal amount of interest income is budgeted in 2016 for the unspent bond balance. The current unencumbered cash balance is expected to be spent or encumbered by the end of 2015.

Fund Description & Purpose

2011 Sewer Bond was used to fund various Wastewater and Sewer projects related to the Long Term Control Plan.

2012 Sewer Bond - 661

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	65,016	51,261	40,000	56,066	25,000	-	-	-	-	(15,000)	-37.5%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	65,016	51,261	40,000	56,066	25,000	-	-	-	-	(15,000)	-37.5%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	104,981	497	1,000,000	-	850,000	-	-	-	-	(150,000)	-15.0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	104,981	497	1,000,000	-	850,000	-	-	-	-	(150,000)	-15.0%
Capital	4,907,896	1,530,525	15,624,275	1,151,836	9,150,000	-	-	-	-	(6,474,275)	-41.4%
Total Expenditures by Type	5,012,877	1,531,022	16,624,275	1,151,836	10,000,000	-	-	-	-	(6,624,275)	-39.8%
Net Surplus / (Deficit)	(4,947,861)	(1,479,761)	(16,584,275)	(1,095,770)	(9,975,000)	-	-	-	-		
Beginning Cash Balance	23,246,888	18,299,027	16,828,975	16,828,975	9,975,000	0	0	0	0		
Cash Adjustments	0	9,710	9,730,300	(9,711)	-	-	-	-	-		
Ending Cash Balance	18,299,027	16,828,975	9,975,000	15,723,495	0	0	0	0	0		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

Explain Significant Revenue and Expenditure Changes Below:

This 2012 bond should have been spent by the end of 2015. It is planned to be fully spent/encumbered by the end of 2016.

Fund Description & Purpose

Bond was issued to fund Sewer and Wastewater projects in compliance with the Long Term Control Plan.

2013A Sewer Refund Bonds - 664

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	85,747	13	50	15	-	-	-	-	-	(50)	-100.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	85,747	13	50	15	-	-	-	-	-	(50)	-100.0%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
Services & Charges											
Professional Services	81,279	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	81,279	-	-	-	-	-	-	-	-	-	-
Capital											
Total Expenditures by Type	81,279	-	-	-	-	-	-	-	-	-	-
Net Surplus / (Deficit)	4,468	13	50	15	-	-	-	-	-		
Beginning Cash Balance	-	4,468	4,483	4,483	4,533	4,533	4,533	4,533	4,533		
Cash Adjustments	(0)	2	-	(2)	-	-	-	-	-		
Ending Cash Balance	4,468	4,483	4,533	4,496	4,533	4,533	4,533	4,533	4,533		
Cash Reserves Target	-	-	-	-	-	-	-	-	-		0.00%

Explain Significant Revenue and Expenditure Changes Below:

All fees and costs associated with that transaction have been paid. No further activity is expected in this fund.

Fund Description & Purpose

This fund was set up to receive the proceeds and pay issuance costs related to the refunding of the 2004 Sewer Bond and 1998 SRF loan.

Century Center Operating - 670

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	1,313,436	1,313,450	1,313,450	656,725	1,313,436	1,313,436	1,313,436	1,313,436	1,313,436	(14)	0.0%
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	1,817,300	2,774,255	2,505,815	1,012,859	2,670,351	2,750,462	2,860,480	2,960,597	3,108,627	164,536	6.6%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	3,079	-	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	3,133,815	4,087,705	3,819,265	1,669,584	3,983,787	4,063,898	4,173,916	4,274,033	4,422,063	164,522	4.3%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	1,487,974	1,806,030	2,022,490	810,712	1,834,135	1,879,988	1,926,988	1,975,163	2,024,542	(188,355)	-9.3%
Fringe Benefits	347,170	326,929	483,327	167,064	415,638	436,420	458,241	481,153	505,211	(67,689)	-14.0%
Total Personnel	1,835,144	2,132,959	2,505,817	977,776	2,249,773	2,316,408	2,385,229	2,456,316	2,529,752	(256,044)	-10.2%
Supplies	281,676	501,472	496,646	262,400	473,779	483,255	492,920	502,778	512,834	(22,867)	-4.6%
Services & Charges											
Professional Services	177,149	418,909	514,366	273,001	414,536	435,263	457,026	479,877	503,871	(99,830)	-19.4%
Printing & Advertising	46,601	41,158	51,000	36,486	60,500	63,525	66,701	70,036	73,538	9,500	18.6%
Utilities	299,302	319,232	328,000	171,092	270,000	283,500	297,675	312,559	328,187	(58,000)	-17.7%
Education & Training	5,810	4,168	15,500	3,302	24,500	25,725	27,011	28,362	29,780	9,000	58.1%
Travel	14,804	26,903	23,000	17,711	28,000	29,400	30,870	32,414	34,034	5,000	21.7%
Repairs & Maintenance	96,826	155,652	116,088	55,164	85,139	89,396	93,866	98,559	103,487	(30,949)	-26.7%
Interfund Allocations	23,342	34,083	32,000	15,626	23,864	24,341	24,828	25,324	25,831	(8,136)	-25.4%
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	79,390	81,924	85,909	90,754	86,427	79,390	-
Other Services & Charges	358,965	184,384	206,194	97,963	248,235	231,161	211,881	177,054	194,322	42,041	20.4%
Total Services & Charges	1,022,799	1,184,489	1,286,148	670,345	1,234,164	1,264,235	1,295,767	1,314,939	1,379,477	(51,984)	-4.0%
Capital	222,976	-	243,951	-	14,722	-	-	-	-	(229,229)	-94.0%
Total Expenditures by Type	3,362,595	3,818,920	4,532,562	1,910,521	3,972,438	4,063,898	4,173,916	4,274,033	4,422,063	(560,124)	-12.4%
Net Surplus / (Deficit)	(228,780)	268,785	(713,297)	(240,937)	11,349	(0)	0	0	(0)		
Beginning Cash Balance	901,198	887,475	892,876	892,876	179,579	190,928	190,928	190,928	190,928		
Cash Adjustments	215,057	(263,385)	-	565,960	-	-	-	-	-		
Ending Cash Balance	887,475	892,876	179,579	1,217,899	190,928	190,928	190,928	190,928	190,928		
Cash Reserves Target	672,519	763,784	906,512	382,104	794,488	812,780	834,783	854,807	884,413		20.00%

Explain Significant Revenue and Expenditure Changes Below:

Charges for Services - SMG having history is better able to determine rental and food and beverage revenue. Sponsorship - Although SMG has been trying to receive sponsorship revenue, it has not occurred.
 Total Personnel - With sales being down so is the usage of part time food and beverage. Also 3 positions that were replaced with new employees where less than the employees who original held the position.
 Services and Charges - Professional is down determining that SMG will be able to reach Criteria 2 and 3 but not Criteria 1 of the contract. Printing & Advertising - increased to support giveaways while at conventions. Utilities - Century Center is in an Energy Savings contract with Ameresco. Education & Training - this account includes not only training but also conventions that the sales department attends. The account has been increased to allow Century Center sales to attend additional conventions with CVB. Travel - Increased for the same as Education & Training. Repairs and Maintenance - decreased because the Ameresco project included major equipment that will be replaced by the end of the project. The Hotel/Motel Tax Board operating contribution of \$1,313,436 has not increased since 2006.

Century Center Operating - 670

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

Century Center is a Convention Center aimed at attracting local and regional meetings, special events, trade shows, conventions, and banquets. Century Center received funding from charges for service, rental income, hotel/motel taxes and other sources.

2015 Accomplishments & Outcomes

- Continue to create partnership opportunities for self promoted events. Created three self promoted events in 2015. Brewfest, Best of the Bend and Tab Benoit
- Have improved client/customer relations - Net Promoter Score 2014 70% and 2015 78% as of June 2015
- Increase booking in the year for future years
- Continue focus on yield management assessment opportunities
- Increase convention business potential with current and future improvements. Ameresco Energy Savings Program.
- In 2014 had 38 events with 20 or more room nights. In 2015, estimating 39 events with 20 or more room nights.
- Significant Capital Improvements
-
-
-

2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Continue to create partnership opportunities for self promoted events
- Meeting Express Coordinator
-
-
-
-

Good Government (GG)

- Improve client/customer relations through streamlines communication objectives
-
-
-
-
-

Economic Development (ED)

- Increase booking in the year for future years
- Increase convention business potential with current and future improvements to enhance overall economic impact for Downtown South Bend.
- Decrease year over year net operating loss
- Work effectively with the new Courtyard by Marriott
-
-
-

Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017	2014	2015	2016
			Long Term Goal	Actual	Estimated	Target
- Number of events with 20 or more room nights	ED	Outcome	30	38	39	40
- Net Operating Loss	GG	Efficiency	699,996	1,109,668	1,447,356	1,211,645
- Net Promoter Score	ED	Effectiveness	.80	.71	.72	.80
-						
-						
-						
-						
-						
-						
-						
-						

Types: output, efficiency, effectiveness, quality, outcome, technology

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Increase convention/booking. Century Center has increased its visibility in other markets by partnering with Visit South Bend/Mishawaka on multiple Trade Shows, Fams, Site Visits and Blitzes.
- Training and developing part time Food and Beverage Staffing.
- Completing all construction while minimizing the impact on business
-

Century Center Capital - 671

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	100,000	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	575,315	328	500	270	500	510	520	531	541	-	0.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	675,315	328	500	270	500	510	520	531	541	-	0.0%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	114,242	-	52,621	41,156	-	-	-	-	-	(52,621)	-100.0%
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	37	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	10,928	-	130,000	130,000	-	-	-	-	-	(130,000)	-100.0%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	62,735	-	-	-	-	-	-	(62,735)	-100.0%
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	50,000	50,000	-	-	-	-	-	(50,000)	-100.0%
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	10,965	-	242,735	180,000	-	-	-	-	-	(242,735)	-100.0%
Capital	67,288	339,363	310,300	25,440	-	-	-	-	-	(310,300)	-100.0%
Total Expenditures by Type	192,495	339,363	605,656	246,596	-	-	-	-	-	(605,656)	-100.0%
Net Surplus / (Deficit)	482,820	(339,035)	(605,156)	(246,326)	500	510	520	531	541		
Beginning Cash Balance	1,274,877	1,757,697	1,418,663	1,418,663	813,507	814,007	814,517	815,037	815,567		
Cash Adjustments	(0)	0	-	1	-	-	-	-	-		
Ending Cash Balance	1,757,697	1,418,663	813,507	1,172,337	814,007	814,517	815,037	815,567	816,109		
Cash Reserves Target	38,499	67,873	121,131	49,319	-	-	-	-	-		20.00%

Explain Significant Revenue and Expenditure Changes Below:

In 2015, the fund was used for bond issuance costs (\$62,735), initial payment to Ameresco (\$130,000) and a transfer to establish a debt service fund (\$50,000) in connection with the Century Center Energy Conservation Bond. The Century Center Board of Managers has no current plans to spend money from the fund in 2016 and beyond.

Fund Description & Purpose

The Century Center Capital Fund 671 was established pursuant to Common Council Ordinance No. 8041-89 adopted in 1989. The Century Center maintains a separate capital bank account which is reconciled by city personnel. In 2013, a separate Century Center Capital Fund 671 was established. The fund receives catering commissions and formerly received an allocation from the Professional Sports Development Fund. In 2013, SMG contributed \$575,000 to the fund. The fund is used for repairs and capital at the Century Center and expenditures.

Century Center Energy Conservation Debt Service - 672

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	110,718	221,436	221,436	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	7	157,742	110,372	109,109	103,233	103,233	157,742	-
Transfers In	-	-	50,000	50,000	79,390	81,924	85,909	90,754	86,427	29,390	58.8%
Total Revenue	-	-	50,000	50,007	237,132	192,296	305,736	415,423	411,096	187,132	374.3%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	22,585	46,606	162,702	280,090	285,614	22,585	-
Interest & Fees	-	-	-	-	214,547	145,690	143,034	135,333	125,482	214,547	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	237,132	192,296	305,736	415,423	411,096	237,132	-
Capital											
Total Expenditures by Type	-	-	-	-	237,132	192,296	305,736	415,423	411,096	237,132	-
Net Surplus / (Deficit)	-	-	50,000	50,007	-	-	-	-	-	-	-
Beginning Cash Balance	-	-	-	-	50,000	50,000	50,000	50,000	50,000	-	-
Cash Adjustments	-	-	-	(0)	-	-	-	-	-	-	-
Ending Cash Balance	-	-	50,000	50,007	50,000	50,000	50,000	50,000	50,000	-	-
Cash Reserves Target	-	-	-	-	-	-	-	-	-	-	0.00%

Explain Significant Revenue and Expenditure Changes Below:

The fund was established with an initial transfer of \$50,000 during 2015 from the Century Center Capital Fund 671. Other Income is for interest rebates from the Qualified Energy Conservation (QECB) program. Transfers In is for energy operating savings transferred from Century Center Fund 670 to pay a portion of the debt service. Other Taxes are for contributions from the Saint Joseph County Hotel/Motel Tax Fund.

Fund Description & Purpose

New fund established in 2015 in conjunction with the 2015 Century Center Energy Conservation QECB Bonds of \$4,167,897. The closing on the bonds was May 14, 2015. Debt service will be repaid over 15 years starting on May 1, 2016 through May 31, 2031. The bonds will be used for new roofs, lighting and other improvements at the Century Center and will be repaid with a combination of operating savings, Hotel/Motel Tax monies, and a interest rebates.

Hall of Fame Capital - 677

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	2,458	1,823	4,700	1,860	2,000	2,000	2,000	-	-	(2,700)	-57.4%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	2,458	1,823	4,700	1,860	2,000	2,000	2,000	-	-	(2,700)	-57.4%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	3,242	419	15,000	-	1,000	-	-	-	-	(14,000)	-93.3%
Services & Charges											
Professional Services	9,036	-	314	314	-	-	-	-	-	(314)	-100.0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	32,441	42,540	108,051	25,357	13,000	-	-	-	-	(95,051)	-88.0%
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	14,241	51,738	58,894	409	65,000	-	-	-	-	6,106	10.4%
Interfund Allocations	4,176	6,312	6,565	3,282	5,801	5,917	6,036	-	-	(764)	-11.6%
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	59,894	100,590	173,824	29,362	83,801	5,917	6,036	-	-	(90,023)	-51.8%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	63,136	101,009	188,824	29,362	84,801	5,917	6,036	-	-	(104,023)	-55.1%
Net Surplus / (Deficit)	(60,678)	(99,186)	(184,124)	(27,502)	(82,801)	(3,917)	(4,036)	-	-		
Beginning Cash Balance	719,086	658,407	559,543	559,543	375,419	292,617	288,700	284,664	284,664		
Cash Adjustments	(1)	322	-	(322)	-	-	-	-	-		
Ending Cash Balance	658,407	559,543	375,419	531,719	292,617	288,700	284,664	284,664	284,664		
Cash Reserves Target	12,627	20,202	37,765	5,872	16,960	1,183	1,207	-	-		20.00%

Explain Significant Revenue and Expenditure Changes Below:

We have worked out a deal for development of a new hotel using the site. We expect to sell/lease the property in early January 2016. Deal requires City to be responsible for air conditioning unit repairs for the first 3 years after opening of the hotel. 2016 expenditures allow for final utilities and potential A/C repairs if they should be necessary.

Fund Description & Purpose

Fund is used to fund repairs and maintenance of the building and infrastructure components at the City-owned College Football Hall of Fame building. Fund received revenue transfers of professional sports development area (PSDA) taxes from Fund 377 of \$200,000 per year through 2010 while Hall was open. Transfers have stopped and monies used to keep utilities on, etc. while we sought buyer for the property. Expect to close on sale/lease in early 2016.

Fire Pension - 701

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	5,035,292	5,129,098	5,036,025	2,518,013	5,443,092	5,748,687	5,921,022	6,098,725	6,281,503	407,067	8.1%
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	2,918	2,805	8,500	4,615	4,500	1,000	1,000	1,000	1,000	(4,000)	-47.1%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	5,038,210	5,131,903	5,044,525	2,522,628	5,447,592	5,749,687	5,922,022	6,099,725	6,282,503	403,067	8.0%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	5,183,822	5,182,224	5,386,271	2,515,780	5,575,570	5,742,837	5,915,122	6,092,575	6,275,353	189,299	3.5%
Fringe Benefits	262,773	247,635	272,308	112,800	-	-	-	-	-	(272,308)	-100.0%
Total Personnel	5,446,595	5,429,859	5,658,579	2,628,580	5,575,570	5,742,837	5,915,122	6,092,575	6,275,353	(83,009)	-1.5%
Supplies	-	-	200	-	200	-	-	-	-	-	0.0%
Services & Charges											
Professional Services	-	-	5,000	3,000	5,000	5,000	5,000	5,250	5,250	-	0.0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	213	-	350	-	350	350	400	400	400	-	0.0%
Repairs & Maintenance	-	-	100	-	100	100	100	100	100	-	0.0%
Interfund Allocations	96	-	100	-	-	-	-	-	-	(100)	-100.0%
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	1,071	840	2,250	460	1,500	1,400	1,400	1,400	1,400	(750)	-33.3%
Total Services & Charges	1,380	840	7,800	3,460	6,950	6,850	6,900	7,150	7,150	(850)	-10.9%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	5,447,975	5,430,699	5,666,579	2,632,040	5,582,720	5,749,687	5,922,022	6,099,725	6,282,503	(83,859)	-1.5%
Net Surplus / (Deficit)	(409,765)	(298,796)	(622,054)	(109,412)	(135,128)	0	0	(0)	0		
Beginning Cash Balance	1,347,864	938,100	639,496	639,496	135,127	(0)	(0)	(0)	(0)		
Cash Adjustments	1	192	117,685	(193)	-	-	-	-	-		
Ending Cash Balance	938,100	639,496	135,127	529,892	(0)	(0)	(0)	(0)	(0)		
Cash Reserves Target	1,361,994	1,357,675	1,416,645	658,010	1,395,680	1,437,422	1,480,505	1,524,931	1,570,626		25.00%

Explain Significant Revenue and Expenditure Changes Below:

Transferred Health Insurance to Fire Operations Budget - \$272,808. Planning for two firefighters under 37 act planning to DROP in 2016. Any shortfalls in this fund will likely be covered by General Fund dollars in the future. However, due to small number of active firefighters remaining to enter the plan and the age of the current participants in the plan, the costs of the plan will likely decrease over time. But at this time, it is unknown what the actual costs in the future will be. State pension relief is designed to reimburse the city for costs incurred except for administrative costs (which are small) and retiree health insurance costs (which have been transferred to the regular fire department budget).

Fire Pension - 701

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

Paying retired Firefighter Pensions and securing funding through pension relief.

2015 Accomplishments & Outcomes

- Processed 3 new pensions to date, including 2 disability pensions
- Published and mailed 2 newsletters to 274 Retirees and Widows
- Serviced and counseled prospective retirees
- Processed 6 Retiree/Dependent Deaths
- Held first annual pension information symposium for current Firefighters
- Prepared and submitted the 2014 Pension relief report
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2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- Continuing to improve communication with fund members
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Good Government (GG)

- Fulfill all statutory obligations
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Economic Development (ED)

- Securing funding for Pensioner health insurance
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2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Maintaining communication with our retired firefighters and widows.
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Police Pension - 702

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	5,863,697	6,111,865	6,375,359	3,187,679	6,125,000	6,956,325	7,059,122	7,153,348	7,250,176	(250,359)	-3.9%
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	11,167	6,925	10,000	1,546	8,500	8,500	8,500	8,500	8,500	(1,500)	-15.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	5,874,864	6,118,790	6,385,359	3,189,225	6,133,500	6,964,825	7,067,622	7,161,848	7,258,676	(251,859)	-3.9%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	6,207,118	6,445,780	6,504,579	3,079,178	6,564,332	6,501,237	6,551,822	6,605,706	6,658,919	59,753	0.9%
Fringe Benefits	265,191	269,831	319,456	122,098	435,650	470,242	507,600	547,942	591,557	116,194	36.4%
Total Personnel	6,472,309	6,715,611	6,824,035	3,201,276	6,999,982	6,971,479	7,059,422	7,153,648	7,250,476	175,947	2.6%
Supplies	642	173	800	-	800	800	800	800	800	-	0.0%
Services & Charges											
Professional Services	-	-	5,500	3,000	5,500	5,500	5,500	5,500	5,500	-	0.0%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	500	-	500	500	500	500	500	-	0.0%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	912	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	972	892	1,400	388	1,400	1,400	1,400	1,400	1,400	-	0.0%
Total Services & Charges	1,884	892	7,400	3,388	7,400	7,400	7,400	7,400	7,400	-	0.0%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	6,474,835	6,716,676	6,832,235	3,204,664	7,008,182	6,979,679	7,067,622	7,161,848	7,258,676	175,947	2.6%
Net Surplus / (Deficit)	(599,971)	(597,886)	(446,876)	(15,439)	(874,682)	(14,854)	-	-	-		
Beginning Cash Balance	2,308,626	1,708,656	1,111,412	1,111,412	889,536	14,854	(0)	(0)	(0)		
Cash Adjustments	2	641	225,000	(640)	-	-	-	-	-		
Ending Cash Balance	1,708,656	1,111,412	889,536	1,095,333	14,854	(0)	(0)	(0)	(0)		
Cash Reserves Target	1,618,709	1,679,169	1,708,059	801,166	1,752,046	1,744,920	1,766,906	1,790,462	1,814,669		25.00%

Explain Significant Revenue and Expenditure Changes Below:

The Police Pension Fund receives state pension relief revenue for costs excluding administrative and retiree health insurance costs. Beginning in 2017, retiree health insurance costs will be paid from the regular police budget.

Police Pension - 702

Fund Summary - Description, Accomplishments, Goals, KPI's

Fund Description & Purpose

Account for post employment retirement benefits paid to retired 1925 plan member police officers and surviving dependents. Financing is provided by state pension relief distribution.

2015 Accomplishments & Outcomes

- Prepared pension relief request with INPRS and will receive approximately \$ 6,350,000 for the year 2014.
- Conducted 12 monthly pension board meetings.
- Processed retirements, death benefits and DROP payments.
- No audit exceptions for the Pension Fund by the State Board of Accounts for the year 2014.
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2016 Department Goals & Objectives & Linkage to City Goals

Basics are Easy (BE)

- To maintain pension benefits to retirees, dependents and widows.
- To serve the membership of the Pension Fund in a courteous, timely and proper manner.
- To counsel and provide information regarding benefits to members of the Pension Fund. (Active & Retired)
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Good Government (GG)

- To apply for pension relief funding from INPRS.
- To provide complete and concise records of the Pension Fund.
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Economic Development (ED)

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Key Performance Indicators (KPI's)

Measure	City Goal	Type	2017	2014	2015	2016
			Long Term Goal	Actual	Estimated	Target
- Pension Board Meetings	BE	Output	12	12	12	12
- Process Retirement Applications	BE	Output	6	6	10	6
- Process Pension Relief Application	GG	Outcome	15	15	20	18
- Provide Pension Counseling and Advice	GG	Efficiency	15	15	15	15
-						
-						
-						
-						
-						
-						
-						

Types: output, efficiency, effectiveness, quality, outcome, technology

2016 Significant Changes/Challenges/Opportunities (with a focus on solutions)

- Pension budget increased \$ 175,947.
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- One DROP payment to be made for \$ 118,600.
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- Sixteen officers are currently enrolled in the DROP program with four scheduled to retire.
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- Number of members is currently at 214. The members will continue to decrease due to deaths and having fewer remaining eligible officers still active.

K-9 Unit - 705

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	2,000	1,990	1,500	2,000	2,000	2,000	2,000	2,000	10	0.5%
Other Income	8	6	10	11	20	20	20	20	20	10	100.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	8	2,006	2,000	1,511	2,020	2,020	2,020	2,020	2,020	20	1.0%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies											
-	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	625	-	2,000	970	2,020	2,020	2,020	2,020	2,020	20	1.0%
Total Services & Charges	625	-	2,000	970	2,020	2,020	2,020	2,020	2,020	20	1.0%
Capital											
-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	625	-	2,000	970	2,020	2,020	2,020	2,020	2,020	20	1.0%
Net Surplus / (Deficit)	(617)	2,006	-	541	-	-	-	-	-		
Beginning Cash Balance	1,931	1,313	3,321	3,321	3,321	3,321	3,321	3,321	3,321		
Cash Adjustments	(0)	2	-	(2)	-	-	-	-	-		
Ending Cash Balance	1,313	3,321	3,321	3,860	3,321	3,321	3,321	3,321	3,321		
Cash Reserves Target	125	-	400	194	404	404	404	404	404		20.00%
Explain Significant Revenue and Expenditure Changes Below:											
N/A											

Fund Description & Purpose	This fund is used to account for donations for the development of the K-9 Unit.
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Self-Funded Employee Benefits - 711

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	11,920,784	12,895,536	16,315,000	7,269,862	17,151,500	18,141,079	19,194,689	20,316,996	21,513,046	836,500	5.1%
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	235,864	423,441	42,770	34,796	23,345	23,345	23,345	23,345	23,345	(19,425)	-45.4%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	12,156,648	13,318,977	16,357,770	7,304,658	17,174,845	18,164,424	19,218,034	20,340,341	21,536,391	817,075	5.0%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	4,000	-	4,000	4,000	4,000	4,000	4,000	-	0.0%
Fringe Benefits	-	-	326	5	316	316	316	316	316	(10)	-3.1%
Total Personnel	-	-	4,326	5	4,316	4,316	4,316	4,316	4,316	(10)	-0.2%
Supplies	11,866	38,633	24,275	4,637	17,875	18,213	18,557	18,908	19,266	(6,400)	-26.4%
Services & Charges											
Professional Services	368,303	272,638	399,956	175,712	1,361,690	1,388,924	1,416,702	1,445,036	1,473,937	961,734	240.5%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	398	2,000	1,000	2,000	2,040	2,081	2,122	2,165	-	0.0%
Travel	-	229	5,300	815	5,300	5,406	5,514	5,624	5,737	-	0.0%
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	194,592	360,815	431,764	215,882	-	-	-	-	-	(431,764)	-100.0%
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	13,348,633	14,250,721	15,829,314	6,267,464	15,942,750	16,743,955	17,593,793	18,496,139	19,455,285	113,436	0.7%
Total Services & Charges	13,911,528	14,884,801	16,668,334	6,660,873	17,311,740	18,140,325	19,018,090	19,948,921	20,937,124	643,406	3.9%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	13,923,394	14,923,434	16,696,935	6,665,515	17,333,931	18,162,854	19,040,963	19,972,145	20,960,706	636,996	3.8%
Net Surplus / (Deficit)	(1,766,746)	(1,604,457)	(339,165)	639,143	(159,086)	1,570	177,071	368,196	575,685		
Beginning Cash Balance	7,428,191	5,661,447	4,059,314	4,059,314	3,720,149	3,561,063	3,562,633	3,739,704	4,107,900		
Cash Adjustments	2	2,324	-	10,390	-	-	-	-	-		
Ending Cash Balance	5,661,447	4,059,314	3,720,149	4,708,848	3,561,063	3,562,633	3,739,704	4,107,900	4,683,585		
Cash Reserves Target	3,480,849	3,730,859	4,174,234	1,666,379	4,333,483	4,540,714	4,760,241	4,993,036	5,240,177		25.00%

Explain Significant Revenue and Expenditure Changes Below:

The 2016 budget includes costs for a new Employee Clinic. This decision was made with the intent to improve employees' health and to slow down the increase in health care costs. For the forecast, we have assumed that employee and employer contributions will increase 10% and 5%, respectively and that medical claims and clinic costs will increase 5% and 2%, respectively, each year.

Fund Description & Purpose

This fund is used to account for expenditures of the employee benefit programs offered to full time City employees and to Police and Fire retirees, including healthcare, dental and vision, employee flexible benefits, life insurance, and short and long term disability.

2016 Department Goals & Objectives & Linkage to City Goals

Good Government (GG)

- Improve employee health due to an emphasis placed on wellness and prevention.
- Reduce employee health claim costs due to emphasis placed on wellness.
- Reduce certain medical and RX claim costs by implementing an on-site or near-site clinic.
- Reduce dental and vision premium costs.

Unemployment Compensation - 713

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	252,907	103,047	114,546	51,661	107,282	107,427	109,576	111,767	114,002	(7,264)	-6.3%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	252,907	103,047	114,546	51,661	107,282	107,427	109,576	111,767	114,002	(7,264)	-6.3%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	4,284	7,224	6,796	3,398	7,282	7,427	7,576	7,728	7,882	486	7.1%
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	61,159	114,682	220,000	44,701	100,000	100,000	100,000	100,000	100,000	(120,000)	-54.5%
Total Services & Charges	65,443	121,906	226,796	48,099	107,282	107,427	107,576	107,728	107,882	(119,514)	-52.7%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	65,443	121,906	226,796	48,099	107,282	107,427	107,576	107,728	107,882	(119,514)	-52.7%
Net Surplus / (Deficit)	187,464	(18,859)	(112,250)	3,562	0	(0)	2,000	4,040	6,120		
Beginning Cash Balance	72,566	260,030	241,310	241,310	129,060	129,060	129,060	131,059	135,099		
Cash Adjustments	-	139	-	(139)	-	-	-	-	-		
Ending Cash Balance	260,030	241,310	129,060	244,733	129,060	129,060	131,059	135,099	141,219		
Cash Reserves Target	13,089	24,381	45,359	9,620	21,456	21,485	21,515	21,546	21,576		20.00%

Explain Significant Revenue and Expenditure Changes Below:

Trends continue to improve in this fund; therefore, the charges to departments have remained at 0.25% of salaries for 2015 and will be budgeted at 0.25% for 2016. Employee termination practices have improved therefore, there have been fewer unemployment claims against the City. This trend should continue in the future. This fund is also used for outplacement services for employees when jobs are eliminated within the City. These services are budgeted at \$2,200 per terminated employee.

Fund Description & Purpose

Established effective January 1, 2012, the fund is used to account for the payment of City unemployment claims. Revenue source is an unemployment fee charged to operating units of City operations. The fund is an Internal Service fund that is used to benefit other city funds and departments and is designed to recover costs.

City Cemetery - 730

Fund Summary - Operating and Capital Budget

Description	2013 Actual	2014 Actual	2015 Amended Budget	30-Jun Actual	2016 Proposed Budget	Forecast				Budget Variance 2015-2016	% Change
						2017	2018	2019	2020		
REVENUES											
Property Taxes	-	-	-	-	-	-	-	-	-	-	-
Local Income Taxes	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Grants/Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Donations	-	-	-	-	-	-	-	-	-	-	-
Other Income	138	101	150	97	150	-	-	-	-	-	0.0%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	138	101	150	97	150	-	-	-	-	-	0.0%
EXPENDITURES BY TYPE											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	4,316	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-
Interfund Allocations	-	-	-	-	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-
Grants & Subsidies	-	-	-	-	-	-	-	-	-	-	-
Payment In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	8,658	20,000	-	20,000	-	-	-	-	-	0.0%
Total Services & Charges	-	8,658	20,000	-	20,000	-	-	-	-	-	0.0%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures by Type	4,316	8,658	20,000	-	20,000	-	-	-	-	-	0.0%
Net Surplus / (Deficit)	(4,178)	(8,557)	(19,850)	97	(19,850)	-	-	-	-	-	-
Beginning Cash Balance	41,112	36,934	28,394	28,394	19,850	0	0	0	0	0	0
Cash Adjustments	0	17	11,306	(17)	-	-	-	-	-	-	-
Ending Cash Balance	36,934	28,394	19,850	28,474	0	0	0	0	0	0	0
Cash Reserves Target	863	1,732	4,000	-	4,000	-	-	-	-	-	20.00%

Explain Significant Revenue and Expenditure Changes Below:

Revenue for this fund was originally derived from the sale of burial plots. Very few plots remain and the revenues have decreased as a result. This fund is no longer self sustaining. Funds are budgeted as a contingency for unexpected repairs.

Fund Description & Purpose

The purpose of this fund is to provide capital spending for the City Cemetery.

Glossary

Activity Budget(s): Cost centers or specific and commonly recognized service functions within a fund or department to which specific expenses are to be allocated.

Ad Valorem: Imposed at a rate percent of the value as stated in determining property taxes.

Appropriation: An expenditure authorization made by the Common Council, which permits charges against specified funding sources. Appropriations are usually made for fixed amounts and are typically approved for the entire fiscal year unless otherwise amended by the City Council.

Approved/ Adopted Budget: The City's budget & expenditure authority as adopted by the Common Council in a vote conducted after a City Charter-required public hearing to collect public input on the Proposed Budget.

Assessed Valuation: The estimated value placed upon real and personal property by the County Assessor.

Assets: Property owned by the City, which has monetary value.

Audit: A systematic examination of resource utilization concluding in a written report. It is a test of management's internal controls and is intended to:

- Ascertain whether financial statements fairly present financial positions and results of operations;
- Test whether transactions have been legally performed;
- Identify areas for possible improvements in accounting practices and procedures;
- Ascertain whether transactions have been recorded accurately and consistently;
- Ascertain the stewardship of officials responsible for governmental resources.
- Certain audited funds related to trustee accounts, bonding and capital leases are not budgeted or included in this document.

Balanced Budget: The budgeted revenues (plus available cash reserves) are equal or more than the budgeted expenditures.

Base Budget: The budget predicated on maintaining the existing level of service.

Bond (Debt Instrument): A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital improvements.

Budget Amendment: Adjustments made to the budget or approved expenditure authority during the fiscal year by the Common Council to properly account for unanticipated

changes, which occur either in revenues or expenditures or for programs or policy objectives initially approved for the fiscal year.

Budget (Operating): A plan of financial operations embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The term is also sometimes used to denote the officially approved expenditure ceiling under which the City and its departments operate.

Budget Basis: The basis by which a City determines its budget. The budget basis may be cash, accrual, modified accrual or some other basis. The City of South Bend uses the cash basis for budgeting.

Budget Calendar: The schedule of key dates or milestones that the City follows in the preparation and adoption of the budget.

Budgetary Control: The level at which expenditures cannot legally exceed the appropriated amounts.

Budgeted Funds: Funds that are planned for certain uses. The budget document that is submitted for Common Council approval is composed of budgeted funds.

Budget Message: Initially, a general discussion of the proposed budget document presented in writing as a supplement to the budget document. The budget message explains principle budget issues against the background of financial experience in recent years and presents recommendations.

Capital Expenditures: The expenditures for the acquisition of capital assets; whether major assets with long-term useful life spans or shorter-term operational capital needs such as office equipment, small tools & machinery. The expenditures are financed by either capital debt or cash-pay-as-you-go. Generally, equipment with a cost of \$10,000 or more and a useful life of at least one year is considered a capital expenditure.

Cash Management: The management of cash necessary to pay for government services while investing temporarily idle cash in order to earn interest. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds safely in order to achieve the highest interest on temporary cash balances.

CIP: Abbreviation for Capital Improvement Program.

COIT: Abbreviation for County Option Income Tax. COIT is based on wages paid in the County.

Contingency: An estimated amount of funds needed for deficiency or emergency purposes. An annual appropriation to cover short falls in revenue and/or underestimation of expenditures.

Contractual Services: Items of expenditure from services that the City receives from an outside company. HVAC, maintenance, custodial services, Building, Mechanical, and Plumbing Inspectors are examples of contractual services.

CPI: Abbreviation for Consumer Price Index.

Debt Service: The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Department: A major activity of the City, which indicates overall management responsibility for an operation of a group of related operations within a functional area.

Depreciation: That portion of the cost of a capital asset, used during the year to provide service.

DLGF: Abbreviation for the Indiana Department of Local Government Finance. The DLGF is a state agency that approves the budgets and property tax rates.

EDIT: Abbreviation for Economic Development Income Tax. EDIT is based on wages paid in the County.

Enterprise Fund: A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenses. Enterprise funds are established for services such as water and sewer utilities.

Estimated Revenue: The amount of projected revenue to be collected during the fiscal year.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts for the purpose of carrying on specific activities or attaining certain objectives.

Expenditure: The cost of Governmental Fund goods delivered and services rendered, whether paid or unpaid.

Fund Balance: For financial reporting, fund balance is the difference between assets and liabilities in a governmental fund. Fund balance is required to be reported in two components—reserved and unreserved. When fund balance is reserved, it either means that

the resources are in a form that cannot be appropriated and spent or that the resources are legally limited to being used for a particular purpose. For instance, grant monies from the federal government that may be used only for a road project would be reported as reserved fund balance in a street fund. Likewise, the City's cemetery trust funds in the General Fund are nonexpendable resources that can be invested but not spent—as reserved fund balance. The portion of fund balance that is not reserved is fittingly called unreserved fund balance. For budgeting, fund balance is equal to cash balance as the City utilizes the cash basis of budgeting.

GAAP: Abbreviation for Generally Accepted Accounting Principles.

GASB: The Governmental Accounting Standards Board, which provides direction in accounting and reporting requirements for units of government.

Gateway: The State of Indiana budget and financial reporting program that local units of government are required to use.

General Fund: The largest fund within the City, the General Fund accounts for most of the financial resources of the government that may be used for any lawful purpose. General Fund revenues include property taxes, licenses and permits, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as police protection, finance, public services and general administration.

General Obligation Bonds: When the City pledges its full faith and credit to the repayment of the bonds it issues, those bonds are General Obligation (G.O.) bonds.

GFOA: Abbreviation for Government Finance Officers Association.

Investment: Securities purchased and held for the production of income in the form of interest.

KPI: Abbreviation for Key Performance Indicator. Also known as Performance Measure.

Liabilities: Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date. The term does not include encumbrances.

Long Term Debt: Debt with a maturity of more than one year.

Maturities: The date on which the principal or stated values of investments or debt obligation mature and may be reclaimed.

Net Assessed Value: Total value of property less certain deductions like homestead deductions, tax abatements, exempt property, and TIF property.

Net Debt: All City Debt net of special assessment, transportation fund and revenue bond debt.

Per Capita Basis: Per unit of population.

Revenue: An addition to the assets of a fund, which does not increase a liability, does not represent the recovery of an expenditure, does not represent the cancellation of a liability without a corresponding increase in any other liability or a decrease in assets, and does not represent a contribution of fund capital in an enterprise.

SBOA: Abbreviation for the Indiana State Board of Accounts. The SBOA is a state agency that performance the function of private accounting firms in other states.

Surplus Funds: Liquid or Non-Liquid Funds not immediately needed to pay demands against vendors and other claimants as determined by management.

Structurally Balanced Budget: A budget that is sustainable for multiple years into the future.

Tax Base: The total value of taxable property in the City.

TIF: Abbreviation for Tax Increment Financing. A fund that captures the increase in net assessed value on properties in an area to provide property tax revenue for economic development projects.

Transfers- In/Out: A legally authorized funding transfer between funds in which one fund is responsible for the initial receipt and the other fund is responsible for the actual disbursement.

Trust and Agency Fund: Trust and Agency funds are used to account for assets held by the city in a trustee capacity or as an agent for individuals, organizations, other governments, or other funds.

Utilities Fund: This enterprise fund is used to account for the provision of water, sewer and solid waste services to the customer financed primarily by user charges.

Working Capital: Working Capital is generally defined as current assets less current liabilities; however, this is to some extent, an abstract concept. If all of the current assets were converted to cash at their book value and all the current liabilities paid, then working capital

would be the amount of cash remaining. For the City's Utilities Fund, current assets are comprised of cash and cash equivalents, receivables and inventory; and current liabilities are comprised of accounts payables, accrued liabilities and the current portion of next fiscal year's long-term debt.